

**Exhibit 4**

***The Plan Proponents' Recovery Analysis***

Exhibit 4

Recovery Analysis for Each Debtor

**1. General Assumptions**

The recovery analysis in this Disclosure Statement (the “Recovery Analysis”) has been prepared by the financial advisor for certain of the Plan Proponents. Unless otherwise noted, the information and data included in the Recovery Analysis substantially rely on information contained in the Debtors’ Disclosure Statement, including without limitation in the recovery analysis presented as Exhibit 4 to the Debtors’ Disclosure Statement and the Estimates of Claims and Claims Data set forth in Exhibit 6 to the Debtors’ Disclosure Statement.

**NEITHER THE PLAN PROPONENTS NOR ANY OF THEIR RESPECTIVE ADVISORS HAVE CONDUCTED ANY DUE DILIGENCE OR INDEPENDENT VERIFICATION OF ANY OF THE FACTUAL INFORMATION, DATA OR ASSUMPTIONS SET FORTH BY THE FILING DEBTORS AND RELIED UPON SOLELY FOR PURPOSES OF THIS DISCLOSURE STATEMENT IN THE PLAN PROPONENTS’ RECOVERY ANALYSIS. THE PLAN PROPONENTS CAUTION THAT THEY DO NOT AND CANNOT MAKE ANY REPRESENTATIONS AS TO THE ACCURACY OF ANY THE FACTUAL INFORMATION, DATA OR ASSUMPTIONS RELIED UPON OR INCORPORATED HEREIN. NOTHING CONTAINED IN THE DEBTORS’ DISCLOSURE STATEMENT OR IN THE EXHIBITS THERETO SHALL BE DEEMED TO CONSTITUTE AN ADMISSION OF A PLAN PROPONENT OR A WAIVER OR RELEASE OF ANY CLAIM BY OR AGAINST THE DEBTORS OR ANY OTHER PERSON OR TO PREJUDICE IN ANY MANNER THE RIGHTS OF ANY PLAN PROPONENT OR ANY OTHER PERSON IN ANY FURTHER PROCEEDINGS INVOLVING THE DEBTORS.**

This Recovery Analysis is based on the financial activity of the Debtors and their Affiliates as of June 30, 2010, including certain pro forma adjustments for material subsequent events, as described in the Debtors’ Disclosure Statement. The information is presented on a Debtor by Debtor basis and recoveries include estimated recoveries from other Debtors, Debtor-Controlled Entities and Non-Controlled Affiliates by way of payment on Intercompany Claims or equity Distributions. Intercompany Claims against the Debtors asserted by other Debtors, Debtor-Controlled Entities and Non-Controlled Affiliates are treated in accordance with the terms of the Plan. Certain significant events that occurred subsequent to June 30, 2010, including (i) the Banks Settlements with Aurora Bank and Woodlands, (ii) certain transactions that are expected to occur, including a potential acquisition of certain securitization instruments from Bankhaus, and (iii) estimated recoveries on collateral received as a result of the CDA with JPMorgan (the Debtors continue to review the assets received as to those for which market values are not readily available), are incorporated in the Filing Debtors’ recovery analysis – based on available information at the time of the preparation of the analysis – and are also recognized in this Recovery Analysis.

The recoveries for each Debtor are based on the Filing Debtors’ expected undiscounted cash flows, from assets managed in an orderly wind down and/or sale over the period from June 30, 2010 through December 31, 2014 (the “Forecast Period”). For unliquidated

assets at the end of the expected recovery period, the Filing Debtors have estimated the assets' market value at that time. The Recovery Analysis amounts differ from the presentation of assets in the Balance Sheets disclosed by the Filing Debtors' MORs, where assets are generally presented on a discounted cash flow basis. A description of the manner in which assets are presented in the MORs is included in each MOR and the notes thereto.

In preparing this Recovery Analysis, the Plan Proponents substantially relied on the Filing Debtors' recovery analysis, which makes various estimates and assumptions based on available information. Actual results may differ from estimated recoveries and could have a material effect on the estimated recovery percentages. As more information becomes available to the Plan Proponents, including the outcome of various negotiations and litigation, estimates included in this Recovery Analysis may change, potentially in a material respect. THE PLAN PROPONENTS RESERVE THE RIGHT TO CHALLENGE OR MODIFY ANY SUCH ESTIMATES OR ANY OTHER INFORMATION, DATA, OR ASSUMPTIONS CONTAINED IN THIS RECOVERY ANALYSIS.

The Filing Debtors have previously categorized their assets into various classes for balance sheet reporting. Below is a short description of these categories and the treatment accorded to them in the Recovery Analysis. All descriptions should be read in conjunction with the notes provided in the MORs.

**a. Cash and Investments**

Cash and investments include demand deposits, interest-bearing deposits with banks, U.S. government obligations, U.S. government guaranteed securities with maturities through December 31, 2012, and U.S. and foreign money market funds.

At June 30, 2010, the Filing Debtors (together with all Debtor-Controlled Entities) had approximately \$17.4 billion in unrestricted Cash and investments, adjusted for the allocation of restricted Cash related to certain securitizations that is anticipated to be recovered by certain Debtors.

**b. Cash and Investments Pledged or Restricted**

Cash and investments pledged or restricted includes Cash and investments pledged on or prior to September 15, 2008 by the Filing Debtors in connection with certain documents executed by the Filing Debtors and various financial institutions, and collections on assets that secure various borrowing arrangements.

Cash and investments pledged or restricted includes: (i) Cash collected on derivatives trades which collateralize notes, (ii) Cash collected by the Debtors on assets in which other parties (including other Debtors) have a secured interest, (iii) pre-petition balances on administrative hold by certain financial institutions, (iv) Cash remitted to LBHI related to securities transferred to LBHI under the JPM CDA, and (v) misdirected Cash received from third parties and other miscellaneous items. The Filing Debtors (together with all Debtor-Controlled Entities) had approximately \$3.6 billion in Cash and investments pledged or restricted at June 30, 2010, adjusted for the allocation of restricted Cash expected to be recovered by certain Debtors related to certain securitizations.

**c. Cash Seized**

As more fully discussed in section IV.H – “Adversary Proceedings” – of the Debtors’ Disclosure Statement, on November 16, 2010 the Bankruptcy Court issued a decision granting summary judgment to LBHI and LBSF with respect to litigation regarding Bank of America’s application of approximately \$500 million of LBHI’s funds to offset its Derivative Claims against the Debtors.<sup>1</sup> A final judgment has not yet been entered in this Adversary Proceeding, but after that occurs, Bank of America is expected to appeal. Therefore, such amount (and interest thereon) is not taken into account in the Recovery Analysis.

**d. Financial Instruments and Other Inventory Positions**

Certain Debtors and their Affiliates are parties to repurchase agreements and transactions with third parties. In certain cases, following a default by a Debtor of its obligation to repurchase the subject securities, the third party seized the subject securities to offset its receivable from a Debtor.

Prior to the Commencement Date, LCPI also entered into repurchase agreements with other Debtors and Debtor-Controlled Entities. The Plan Proponents understand that the Debtors have reviewed accounting and legal treatment for a default on an intercompany repurchase agreement. Based on this review, the Debtors’ Disclosure Statement states that the Debtors have concluded that LCPI is likely entitled to certain of the assets and any cash collections in respect of such assets since the date of default. The Recovery Analysis accounts for these assets and cash collections according to the information provided in the Debtors’ Disclosure Statement. A detailed description of the internal repurchase agreements and related Claims is set forth in section IX – “Treatment of Internal Repurchase Agreements” – of the Debtors’ Disclosure Statement.

Financial instruments include notes and equity interests (collectively, the “Securitization Instruments”) held by certain Debtors issued by securitization structures collateralized by assets (principally corporate and real estate loans) managed by certain Debtors on the Commencement Date. Recoveries on the Securitization Instruments are based on the Filing Debtors’ estimate of undiscounted expected cash flows of the underlying collateral as of June 30, 2010. The Securitization Instruments are included in the Recovery Analysis as assets of the legal entities that, according to the Debtors’ Disclosure Statement, the Filing Debtors expect will receive the ultimate economic interest from such instruments. A description of the various Securitization Instruments in which the Debtors have an interest is set forth in section IV.G – “Securitization Structures” – of the Debtors’ Disclosure Statement.

**e. Other Disclosures**

The Recovery Analysis does not account for any recovery in the various litigation claims that the Debtors have asserted, or may assert in the future, the impact of which on the Debtors’ assets cannot be determined at this time.

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<sup>1</sup> Adversary proceeding No. 08-01753 (JMP) (Bankr. S.D.N.Y.).

Lehman ALI has recorded the value of the PIK Note issued to LBI at zero dollars. (See section IV.C—“Lehman Brothers Inc.’s SIPA Proceeding; Lehman ALI” of the Debtors’ Disclosure Statement for further information regarding the PIK Notes).

The Recovery Analysis assumes that certain tax structures related to intercompany transactions among LBHI, Bamburg Investments (UK) Ltd., Kenilworth Investments 2 Ltd., and Alnwick Investments (UK) Ltd, and others, have been fully unwound, as approved by the Bankruptcy Court.

## **2. Assumptions With Respect To Assets**

### **a. Assumptions With Respect To Derivative Contracts**

The Filing Debtors’ estimated recovery amounts with respect to Derivative Contracts are determined using various internal models, data sources, and certain assumptions regarding contract provisions. The Derivative Contract recoveries include proceeds in which certain third parties may have a security interest. The Cash recovered from such assets is treated as encumbered by such security interests. The Filing Debtors have stated that they expect to adjust the proceeds recorded for their Derivative Contracts as they obtain additional information concerning security interests in such proceeds. Such adjustments may be material.

Certain of the Debtors have entered into transactions to hedge their post-petition exposure to certain outstanding Derivative Contracts and other assets, and protect their value.

Through June 30, 2010, the Filing Debtors have collected cumulative Cash of \$10.7 billion, net of collections on certain Derivative Contracts which collateralize certain notes. The Filing Debtors estimate that they will collect, in the aggregate, an additional \$6.0 billion of gross cash flows, including recovery of Cash posted as collateral for hedging (\$5.9 billion, net of non-operating expenses) in respect of Derivative Contracts subsequent to June 30, 2010.

### **b. Assumptions With Respect to Real Estate Assets**

Real Estate Assets include residential and commercial loans, residential and commercial real estate owned properties, joint venture equity interests in commercial properties, and other real estate related investments. Recoveries in respect of Real Estate Assets reflect the Debtors’ estimates of future undiscounted cash flows over the Forecast Period plus a terminal value equal to the estimated sale value at the end of 2014. Estimated cash flows are consistent with the Debtors’ strategy of actively managing core positions as general market conditions normalize, although receipts from certain opportunistic sales have been included. Any non-operating disbursements have been included in the Recovery Analysis.

The Filing Debtors estimate that they (together with all Debtor-Controlled Entities) will collect \$12.1 billion in gross cash flows from Real Estate Assets (\$11.1 billion, net of non-operating disbursements).

**c. Assumptions With Respect to Loans**

The Filing Debtors' estimated receipts from loans are presented on an undiscounted cash flow basis with termination values equal to the estimated sale proceeds at December 31, 2014.

The Filing Debtors' estimates of cash receipts include (i) principal, interest, and fee collections, (ii) full repayment of funded amounts at maturity for performing loans that mature prior to the end of 2014, (iii) an assumption that a subset of the loans will be restructured or refinanced in 2011 and 2012, (iv) discretionary sales of loans that mature after the end of 2014 during the Forecast Period, (v) sale of the Asian loan portfolios by December 31, 2012, and (vi) sales of remaining non-performing loans at December 31, 2014.

Interest receipts on loans are calculated based on a 3-month LIBOR rate of 0.41125% plus the applicable interest rate spread for each loan.

The Filing Debtors expect to enter into transactions to restructure nonperforming loans and continue terminating their unfunded commitments. The Filing Debtors estimate that they (together with all Debtor-Controlled Entities) will recover \$5.0 billion in respect of Loans.

**d. Assumptions With Respect to Private Equity/Principal Investments**

Private Equity/Principal Investments include equity and fixed-income direct investments in corporations, and general partner and limited partner interests in asset managers (including private equity) and in related funds.

The Filing Debtors project that they (together with all Debtor-Controlled Entities) will recover \$11.3 billion of gross cash flows (\$10.9 billion, net of non-operating disbursements), from investments in private equity, inclusive of LBHI's interest in Neuberger Berman Group, for which the estimated recovery is described below. Required capital calls from other private equity investments are included in the non-operating disbursements in the Debtors' budgets.

As of September 30, 2010, LBHI owned 93% of the Preferred Units and 48% of the aggregate common equity interests of Neuberger Berman Group. LBHI estimates its recovery on its preferred and common equity interests will be between \$1.25 billion and \$2 billion.

As disclosed in section IV.F.—“Private Equity/Principal Investments” of the Debtors' Disclosure Statement, certain subsidiaries of LBHI are not in possession or do not have complete control of certain Private Equity/Principal Investment assets amounting to approximately \$335 million in forecasted cash flows included in the Recovery Analysis, where the subsidiary is the holder of record of such asset, but the asset is held within an account controlled by an affiliated broker-dealer.

**e. Assumptions With Respect to The Banks**

LBHI estimates that there will be a recovery of between \$1 to 2 billion from the disposition of its interests in Aurora Bank and Woodlands pursuant to the Banks Settlements approved by the Bankruptcy Court in November 2010. LBHI and certain other Debtors contributed approximately \$600 million in Cash to the Banks in November 2010 in connection with those transactions. Such amount is reflected as an Administrative Expense in the Recovery Analysis. In addition, the Banks Settlements also provided for LBHI to actively work toward the disposition of its interests in the Banks over a 1-2 year period.

**f. Assumptions With Respect to  
Prepetition Intercompany Receivables**

For the purpose of determining recoveries, the Plan assumes that all Affiliates recognize pre-petition balances as a basis for determining the amount of Debtors' and Debtor-Controlled Entities' claims against such Affiliates. Exhibit 8 of the Debtors' Disclosure Statement sets forth estimated material intercompany balances as of June 30, 2010. The Plan Proponents have not independently verified and reserve the right to revise any such estimated intercompany balances.

For purposes of their recovery analysis, these balances have been adjusted by the Filing Debtors in connection with their continued review of intercompany balances. Balances included in the Filing Debtors' recovery analysis have been netted to reflect the set-off of mutual debts (i.e., pre-petition debts against pre-petition debts), including the set-off of Affiliate Guarantee Claims against LBHI's intercompany receivables. Since adjusted intercompany balances have not been disclosed by the Filing Debtors, certain intercompany claims amounts and recoveries thereon represent estimates of the Plan Proponents based on publicly available information. Intercompany receivables include Derivative Contracts recorded at fair value in the Debtors' records as of September 14, 2008 or the applicable termination date, and intercompany receivables derived from financings which are reflected net of Cash and securities collateral and normal course intercompany funding. This Recovery Analysis includes an estimate of \$4 billion as a recovery on net intercompany receivables from Non-Controlled Affiliates. Such amount is an estimate and the actual result could vary materially.

The Debtors' recovery analysis reflects the implementation by LBHI of the CDA entered into with JPMorgan. In exchange for authorizing the application of Cash and investments previously pledged to JPMorgan (and an additional Cash payment) as part of a provisional settlement for all known JPMorgan Claims, LBHI was subrogated to JPMorgan's claims against LBHI's Affiliates and recorded a receivable from LBHI's Affiliates of approximately \$9.4 billion (the "Subrogated Receivables"). LBHI also received securities from JPMorgan that had been provided to JPMorgan by various of LBHI's Affiliates to secure their obligations to JPMorgan.

The largest three components of the Subrogated Receivables recorded by LBHI are receivables from the following entities:

|     |                |
|-----|----------------|
| LBH | \$ 6.6 billion |
|-----|----------------|

LBSF \$ 1.8 billion

LBIE \$ 0.5 billion

The Plan Proponents understand that LBHI continues to review the collateral received, which consists primarily of illiquid assets. An initial estimated recovery of \$4 - 5 billion has been made, which has been applied against the Subrogated Receivables. As many of the securities returned have not been evaluated, the actual results could vary materially.

For the purposes of the Plan and the Recovery Analysis, a claim by LBHI against another Debtor for a Subrogated Receivable is included in the Class of Intercompany Claims against such Debtor. For example, JPMorgan's Claim against LBSF in the amount of \$1.8 billion, which Claim was subrogated to LBHI, has been categorized with Intercompany Claims against LBSF. However, because it was acquired from JPMorgan after the applicable Commencement Dates, the Debtors contend that it is not subject to set off. LBSF and other Debtors in similar circumstances may be able to mitigate these liabilities, which could have a material impact on recoveries at these Debtors.

### **3. Assumptions With Respect to Claims**

The Recovery Analysis takes into account all provisions of the Plan when calculating the recoveries for each Class. In addition, the Recovery Analysis includes Claims at amounts that the Filing Debtors believe will be the Allowed amount of such Claims. Nothing contained in the Debtors' Disclosure Statement (including any exhibits thereto) shall be deemed to constitute an admission by any Plan Proponent, or a waiver or release of any Claim by or against the Debtors or any other person or to prejudice in any manner the rights of any Plan Proponent or any other person in any further proceedings involving the Debtors. Furthermore, the Plan Proponents reserve the right to challenge or otherwise modify any and all Allowed Claim amounts, either partially or in their entirety.

#### **a. Administrative Expenses**

The Debtors have engaged in Cash transfers and transactions following the applicable Commencement Date. In respect of such transfers to a Debtor, the transferor entity is entitled to Administrative Expense Claim. Post petition expenses for all Debtors will generate an allowed administrative expense claim. An estimate of these claims has been incorporated in the Recovery Analysis.

The Plan Proponents believe that certain of the Domestic Operating Companies are currently bearing a share of the administrative costs that is disproportionate to the amount of work actually completed on behalf of those Domestic Operating Companies and to the benefit that those Domestic Operating Companies are receiving, and have been bearing such costs since the commencement of these cases. The Plan provides for the equal sharing of costs relating to the administration of the derivatives claim process between LBSF and LBHI, as LBHI benefits equally from such procedures as a guarantor of the derivatives claims. Furthermore, the Plan provides for a Debtor Allocation Agreement which will fairly allocate various additional administrative costs among the Debtors in as close proportion as possible to the relative benefit each Debtor received as a result of such expenses. For illustrative purposes, the Recovery



Analysis estimates the reallocation of 50% of such additional administrative expenses from LBSF to LBHI.

**b. Compensation and Reimbursement Claims**

The Recovery Analysis includes unpaid expenses relating to the compensation of professionals and reimbursement of expenses incurred by such professionals for amounts through June 30, 2010, as well as estimates through the end of the Forecast Period.

**c. Priority Tax Claims**

The Recovery Analysis includes an estimate of approximately \$2 billion for all Priority Tax Claims against the Debtors (\$1.5 billion) and Debtor-Controlled Entities (\$500 million), based on information disclosed by the Filing Debtors in the Debtors' Disclosure Statement. A preliminary allocation of this amount to Debtors and non-Debtor Affiliates has been made but is subject to continuing review and may be changed in the future. For additional information regarding Priority Tax Claims, see section XI. C.1.C— "Priority Tax Claims" of the Debtors' Disclosure Statement.

**d. Priority Non-Tax Claims**

The Recovery Analysis includes an estimate of \$3 million for employee-related Priority Non-Tax Claims, based on information disclosed by the Filing Debtors in the Debtors' Disclosure Statement.

**e. Secured Claims**

For the purposes of the Recovery Analysis, cash flows from encumbered assets have been included, with an offsetting secured claim, as they will continue to be collected for the benefit of secured creditors. Any Cash received from the disposition of assets subject to a security agreement will be subject to the lien of such secured creditor.

**f. General Unsecured Claims**

The Filing Debtors estimate that the amount of Allowed Claims (other than Guarantee Claims), will approximately equal the liabilities on books and records of the applicable Debtor as of the applicable Commencement Date, as set forth on the Debtors' balance sheets as of June 30, 2010, annexed as Exhibit 2B to the Debtors' Disclosure Statement. Certain material adjustments were made to include liabilities not reflected on the books and records, including liabilities related to terminated Derivative Contracts, certain repurchase agreements and Claims based on repurchase or indemnification obligations related to the sales of residential mortgage loans.

The Trustees of the Lehman Brothers Pension Scheme (the "UK Pension Scheme") and the Board of the Pension Protection Fund (together with the Trustees of the UK Pension Scheme, the "UK Pension Claimants") have filed contingent, unliquidated proofs of claim (the "UK Pension Claims") against LBHI and certain other Debtors in these Chapter 11

Cases.<sup>1</sup> For the purpose of estimating claims, but for no other purpose, the UK Pension Claims have been included in the pool of general unsecured claims in LBHI's Chapter 11 Case at the estimated amount of £148M, representing the last official calculation by the UK Pension Scheme's actuaries. For the basis of liability, the UK Pension Claims cite, among other things, certain regulatory actions which may be commenced by The Pensions Regulator of the United Kingdom (the "UK Pensions Regulator").<sup>2</sup> Since the filing of the UK Pension Claims, LBHI and certain of its foreign Affiliates have been subject to one such regulatory action; a Determination Notice has been issued stating the intention to subsequently issue a Financial Support Direction ("FSD"), which requires those companies to seek approval of and implement an arrangement to provide financial support to the UK Pension Scheme. If LBHI or any of its affiliates subject to the FSD do not comply with the FSD, they may be issued a Contribution Notice ("CN") by the UK Pensions Regulator, which constitutes a claim against each such company. However, the UK Pensions Regulator and the UK Pension Claimants have entered into a Bankruptcy Court-ordered stipulation with LBHI whereby they will not take any enforcement action against LBHI without abiding by certain notice or hearing requirements. Two separate appeals relating to the FSD and the CN process are currently pending in the UK.

#### **g. Subordinated Unsecured Claims**

Subordinated Unsecured Claims include Claims against LBHI in respect of Notes subordinated to senior bonds and certain other creditors in accordance with the terms of the underlying agreements. The Recovery Analysis assumes that such agreements are generally enforced in accordance with their terms. The Recovery Analysis takes into account Claims filed against the Debtors in respect of Subordinated Notes in the amount set forth on LBHI's balance sheets.

Unlike the Filing Debtors' recovery analysis, the Recovery Analysis includes Senior Intercompany Claims of LBT and LBSN in Class 4A.<sup>3</sup>

#### **h. Intercompany Claims**

The Recovery Analysis assumes that all Intercompany Claims are recognized in the amounts set forth on the balance sheets as of the applicable Commencement Date. The material Intercompany Balances are set forth on Exhibit 8 to the Debtors' Disclosure Statement. The Plan Proponents have not independently verified or reviewed Exhibit 8 to the Debtors' Disclosure Statement. Solely for purposes of the Recovery Analysis, these balances are subject to reconciliation and adjustment, and have been netted to reflect the set-off of mutual debts identified by the Filing Debtors in their recovery analysis (i.e., pre-petition debts against pre-petition debts, post-petition against post-petition). For illustrative purposes, the Recovery

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<sup>1</sup> The other Debtors are BNC, CES, CES V, CES IX, East Dover, LB 745, LB 2080, LBCC, LBCCS, LBBDP, LBFP, LB Rose Ranch, LBSF, LCPI, LS Finance, LOTC, LUXCO, PAMI, and SASCO.

<sup>2</sup> The UK Pension Claims only cite the regulatory actions described herein for the basis of liability, but no such regulatory actions have been taken in the United Kingdom against the other Debtors.

<sup>3</sup> Senior Affiliate Guarantee Claims of LBT and LBSN should appropriately be classified in Class 4B. However, because the Filing Debtors have not disclosed the amounts of the Senior Affiliate Guarantee Claims of LBT and LBSN Claims, these remain in Class 8B for purposes of the Recovery Analysis. The Plan Proponents reserve the right to modify the amounts of such Claims and to place them in Class 4B in the future.

Analysis assumes that allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances. Actual reductions in Intercompany Claims of LBHI against other Debtors will be subject to the review of the Domestic Operating Company Creditor Representative, and may differ materially from estimates in the Recovery Analysis.

As noted above, the Recovery Analysis treats the Claims of LBT and LBSN against LBHI, which are classified by the Filing Debtors as Class 8A Intercompany Claims, as Class 4A Senior Intercompany Claims. Accordingly, LBT and LBSN are entitled to their Pro Rata Share of Subordinated Class 10A Distributions, Subordinated Class 10B Distributions, and Subordinated Class 10C Distributions on account of their Allowed Senior Intercompany Claims.

Intercompany payables consist of Derivative Contracts recorded at fair value in the Debtors' records as of September 14, 2008, or the applicable termination date, intercompany payables derived from financings which are reflected net of collateral inventory and normal course intercompany funding.

Any intercompany transactions that occurred on or after the Commencement Date are treated as Administrative Claims. In accordance with the terms of the Plan, setoff of Intercompany Claims is calculated based on the Allowed amount of such Claims.

LBHI is the current holder of the note issued by the RACERS MM Trust and therefore is the indirect beneficiary of any distributions from the RACERS A Trust to the RACERS MM Trust. As a result, the Claim filed by the RACERS A Trust against LBHI is excluded from the Class of Third Party Guarantee Claims. In addition, as a result of LBHI's interest in the RACERS notes, the Claims filed against LCPI and LBSF by the RACERS Trusts have been classified as Intercompany Claims. For illustrative purposes, the Recovery Analysis reflects the reduction of LBHI's Intercompany Claim against LBSF by the amount of the RACERS A Trust's recovery from LCPI.

#### **4. Net Distributable Assets, Recovery Analysis And Reconciliation Tables**

Included in this Exhibit are tables containing the Recovery Analysis for each Debtor.

|  | Assets           |                        | Class             |                        |  | Est. Allowed Claims <sup>(2)</sup> |                        | Estimated Plan Recovery |                        |                  |                        |
|--|------------------|------------------------|-------------------|------------------------|--|------------------------------------|------------------------|-------------------------|------------------------|------------------|------------------------|
|  |                  |                        |                   |                        |  |                                    |                        | \$                      | %                      | \$               | %                      |
|  | Debtors' Plan    | Non-Consolidation Plan | Debtors' Plan     | Non-Consolidation Plan | Description                                  | Debtors' Plan                      | Non-Consolidation Plan | Debtors' Plan           | Non-Consolidation Plan | Debtors' Plan    | Non-Consolidation Plan |
|  |                  |                        |                   |                        |  |                                    |                        |                         |                        |                  |                        |
| Cash and Cash Equivalents                        | \$ 2,704         | \$ 2,704               | 1                 | 1                      | Priority Non-Tax Claims                      | \$ 3                               | \$ 3                   | \$ 3                    | 100.0%                 | \$ 3             | 100.0%                 |
| Restricted Cash                                  | 2,910            | 2,910                  | 2                 | 2                      | Secured Claims                               | 2,447                              | 2,447                  | 2,447                   | 100.0%                 | 2,447            | 100.0%                 |
| <u>Financial Instruments and Other Inventory</u> |                  |                        | 3                 | 3                      | Senior Unsecured Claims                      | 83,582                             | 83,582                 | 17,912                  | 21.4%                  | 13,351           | 16.0%                  |
| Real Estate                                      | 2,753            | 2,753                  |                   |                        |  |                                    |                        |                         |                        |                  |                        |
| Loans  | 457              | 457                    | 4A <sup>(3)</sup> | 4A <sup>(3)</sup>      | Senior Intercompany Claims                   | 12,689                             | 51,119                 | 2,106                   | 16.6%                  | 8,166            | 16.0%                  |
| Principal Investments                            | 1,722            | 1,722                  |                   |                        |  |                                    |                        |                         |                        |                  |                        |
| Derivatives & Other Contracts                    | -                | -                      | 4B <sup>(3)</sup> | 4B <sup>(3)</sup>      | Senior Affiliate Guarantee Claims            | 10,589                             | 10,589                 | 1,706                   | 16.1%                  | 1,652            | 15.6%                  |
| Other Assets                                     | 2,732            | 2,732                  | 5A                | 5A                     | Senior Third-Party Guarantee Claims          | 21,174                             | 21,174                 | 2,721                   | 12.9%                  | 3,303            | 15.6%                  |
| <b>Operating Asset Recoveries</b>                | <b>\$ 13,278</b> | <b>\$ 13,278</b>       | 5B                | 5B                     | Senior Third-Party LBT/LBSN Guarantee Claims | 31,137                             | 31,137                 | 3,501                   | 11.2%                  | 4,858            | 15.6%                  |
| Intercompany Receivables                         | 31,214           | 31,064                 |                   |                        |  |                                    |                        |                         |                        |                  |                        |
| Equity Interests in Affiliates                   | 2,823            | 2,823                  | 6                 | 6                      | Derivative Claims                            | -                                  | -                      | -                       | -                      | -                | -                      |
|  |                  |                        | 7                 | 7                      | General Unsecured Claims                     | 12,281                             | 12,281                 | 2,430                   | 19.8%                  | 1,808            | 14.7%                  |
| <b>TOTAL ASSETS</b>                              | <b>\$ 47,315</b> | <b>\$ 47,165</b>       |                   |                        |  |                                    |                        |                         |                        |                  |                        |
|  |                  |                        | 8A <sup>(3)</sup> | 8A                     | Intercompany Claims                          | 38,430                             | -                      | 5,746                   | 15.0%                  | -                | -                      |
| <u>Administrative Expenses<sup>(1)</sup></u>     |                  |                        |                   |                        |  |                                    |                        |                         |                        |                  |                        |
| Administrative Expenses & Other                  | (2,651)          | (2,661)                | 8B <sup>(3)</sup> | 8B <sup>(3)</sup>      | Affiliate Guarantee Claims                   | 1,654                              | 1,654                  | 247                     | 15.0%                  | 243              | 14.7%                  |
| Post-Petition Intercompany Payables              | (1,695)          | (1,851)                |                   |                        |  |                                    |                        |                         |                        |                  |                        |
| Operating Disbursements                          | (716)            | (1,026)                | 9                 | 9                      | Derivative Guarantee Claims                  | 39,386                             | 39,386                 | 4,711                   | 12.0%                  | 5,797            | 14.7%                  |
|  |                  |                        | 10A               | 10A                    | Subordinated Class 10A Claims                | 3,393                              | 3,393                  | -                       | -                      | -                | -                      |
|  |                  |                        | 10B               | 10B                    | Subordinated Class 10B Claims                | 10,368                             | 10,368                 | -                       | -                      | -                | -                      |
|  |                  |                        | 10C               | 10C                    | Subordinated Class 10C Claims                | 1,503                              | 1,503                  | -                       | -                      | -                | -                      |
| <b>DISTRIBUTABLE ASSETS</b>                      | <b>\$ 42,253</b> | <b>\$ 41,628</b>       | 11                | 11                     | Section 510(b) Claims                        | -                                  | -                      | -                       | -                      | -                | -                      |
| Recovery From Plan Adjustments                   | 1,277            | -                      | 12                | 12                     | Equity Interests                             | -                                  | -                      | -                       | -                      | -                | -                      |
| <b>NET DISTRIBUTABLE ASSETS</b>                  | <b>\$ 43,530</b> | <b>\$ 41,628</b>       |                   |                        |  | <b>\$ 268,636</b>                  | <b>\$ 268,636</b>      | <b>\$ 43,530</b>        |                        | <b>\$ 41,628</b> |                        |

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

|   | Assets        |                        | Class             |                        |  | Est. Allowed Claims <sup>(2)</sup> |                        | Estimated Plan Recovery |                        |           |        |
|---|---------------|------------------------|-------------------|------------------------|--|------------------------------------|------------------------|-------------------------|------------------------|-----------|--------|
|   | Debtors' Plan | Non-Consolidation Plan | Debtors' Plan     | Non-Consolidation Plan | Description  | Debtors' Plan                      | Non-Consolidation Plan | \$                      | %                      | \$        | %      |
|   |               |                        |                   |                        |  |                                    |                        | Debtors' Plan           | Non-Consolidation Plan |           |        |
| Cash and Cash Equivalents                 | \$ 1,862      | \$ 1,862               | 1                 | 1                      | Priority Non-Tax Claims                                    | \$ -                               | \$ -                   | \$ -                    | -                      | \$ -      | -      |
| Restricted Cash                           | 39            | 39                     | 2                 | 2                      | Secured Claims   | 104                                | 104                    | 104                     | 100.0%                 | 104       | 100.0% |
| Financial Instruments and Other Inventory |               |                        | 3                 | 3                      | Derivative Claims  | 41                                 | 41                     | 21                      | 51.9%                  | 25        | 60.4%  |
| Real Estate                               | 5,474         | 5,474                  |                   |                        |  |                                    |                        |                         |                        |           |        |
| Loans                                     | 4,373         | 4,373                  | 4                 | 4                      | General Unsecured Claims                                   | 2,916                              | 2,916                  | 1,513                   | 51.9%                  | 1,762     | 60.4%  |
| Principal Investments                     | 1,084         | 1,084                  |                   |                        |  |                                    |                        |                         |                        |           |        |
| Derivatives & Other Contracts             | 99            | 99                     | 5A <sup>(3)</sup> | N/A                    | Intercompany Claims of LBHI                                | 23,285                             | -                      | 11,539                  | 49.6%                  | -         | -      |
| Other Assets                              | 80            | 80                     | N/A               | 5 <sup>(3)(4)</sup>    | Intercompany Claims  | -                                  | 23,907                 | -                       | -                      | 14,448    | 60.4%  |
| Operating Asset Recoveries                | \$ 13,011     | \$ 13,011              | 5B <sup>(3)</sup> | N/A                    | Intercompany Claims of Participating<br>Subsidiary Debtors | 891                                | -                      | 430                     | 48.3%                  | -         | -      |
| Intercompany Receivables                  | 4,047         | 4,076                  |                   |                        |  |                                    |                        |                         |                        |           |        |
| Recovery on Affiliate Guarantees          | -             | -                      | 5C <sup>(3)</sup> | N/A                    | Intercompany Claims of Affiliates                          | 3,888                              | -                      | 2,017                   | 51.9%                  | -         | -      |
| Equity Interests in Affiliates            | 289           | 289                    |                   |                        | Other Than Participating Debtors                           |                                    |                        |                         |                        |           |        |
| TOTAL ASSETS                              | \$ 17,347     | \$ 17,376              | 6                 | 6                      | Equity Interests   | -                                  | -                      | -                       | -                      | -         | -      |
| Administrative Expenses <sup>(1)</sup>    |               |                        |                   |                        |  |                                    |                        |                         |                        |           |        |
| Administrative Expenses & Other           | (144)         | (144)                  |                   |                        |  |                                    |                        |                         |                        |           |        |
| Post-Petition Intercompany Payables       | (88)          | (88)                   |                   |                        |  |                                    |                        |                         |                        |           |        |
| Operating Disbursements                   | (805)         | (805)                  |                   |                        |  |                                    |                        |                         |                        |           |        |
| DISTRIBUTABLE ASSETS                      | \$ 16,311     | \$ 16,339              |                   |                        |  |                                    |                        |                         |                        |           |        |
| Contribution to Plan Adjustments          | (687)         | -                      |                   |                        |  |                                    |                        |                         |                        |           |        |
| NET DISTRIBUTABLE ASSETS                  | \$ 15,624     | \$ 16,339              |                   |                        |  | \$ 31,126                          | \$ 26,968              | \$ 15,624               |                        | \$ 16,339 |        |

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

|   | Assets        |                        | Class             |                        |                                      | Est. Allowed Claims <sup>(2)</sup> |                        | Estimated Plan Recovery |                        |          |        |
|---|---------------|------------------------|-------------------|------------------------|--------------------------------------|------------------------------------|------------------------|-------------------------|------------------------|----------|--------|
|   | Debtors' Plan | Non-Consolidation Plan | Debtors' Plan     | Non-Consolidation Plan | Description                          | Debtors' Plan                      | Non-Consolidation Plan | \$                      | %                      | \$       | %      |
|   |               |                        |                   |                        |                                      |                                    |                        | Debtors' Plan           | Non-Consolidation Plan |          |        |
| Cash and Cash Equivalents                 | \$ 1,491      | \$ 1,491               | 1                 | 1                      | Priority Non-Tax Claims              | \$ -                               | \$ -                   | \$ -                    | -                      | \$ -     | -      |
| Restricted Cash                           | 36            | 36                     | 2                 | 2                      | Secured Claims                       | 36                                 | 36                     | 36                      | 100.0%                 | 36       | 100.0% |
| Financial Instruments and Other Inventory |               |                        | 3                 | 3                      | Derivative Claims                    | 1,359                              | 1,359                  | 677                     | 49.8%                  | 805      | 59.2%  |
| Real Estate                               | -             | -                      |                   |                        |                                      |                                    |                        |                         |                        |          |        |
| Loans                                     | 0             | 0                      | 4                 | 4                      | General Unsecured Claims             | 776                                | 776                    | 387                     | 49.8%                  | 460      | 59.2%  |
| Principal Investments                     | -             | -                      |                   |                        |                                      |                                    |                        |                         |                        |          |        |
| Derivatives & Other Contracts             | 295           | 295                    | 5A <sup>(3)</sup> | N/A                    | Intercompany Claims of LBHI          | 1,515                              | -                      | 590                     | 38.9%                  | -        | -      |
| Other Assets                              | -             | -                      | N/A               | 5 <sup>(3)(4)</sup>    | Intercompany Claims                  | -                                  | 1,033                  | -                       | -                      | 612      | 59.2%  |
| Operating Asset Recoveries                | \$ 1,822      | \$ 1,822               |                   | N/A                    | Intercompany Claims of Participating | -                                  | -                      | -                       | -                      | -        | -      |
|   |               |                        | 5B <sup>(3)</sup> |                        | Subsidiary Debtors                   |                                    |                        |                         |                        |          |        |
| Intercompany Receivables                  | 93            | 123                    |                   |                        |                                      |                                    |                        |                         |                        |          |        |
| Recovery on Affiliate Guarantees          | -             | -                      | 5C <sup>(3)</sup> | N/A                    | Intercompany Claims of Affiliates    | 20                                 | -                      | 10                      | 49.8%                  | -        | -      |
| Equity Interests in Affiliates            | -             | -                      |                   |                        | Other Than Participating Debtors     |                                    |                        |                         |                        |          |        |
| TOTAL ASSETS                              | \$ 1,915      | \$ 1,945               | 6                 | 6                      | Equity Interests                     | -                                  | -                      | -                       | -                      | -        | -      |
| Administrative Expenses <sup>(1)</sup>    |               |                        |                   |                        |                                      |                                    |                        |                         |                        |          |        |
| Administrative Expenses & Other           | -             | -                      |                   |                        |                                      |                                    |                        |                         |                        |          |        |
| Post-Petition Intercompany Payables       | (18)          | (18)                   |                   |                        |                                      |                                    |                        |                         |                        |          |        |
| Operating Disbursements                   | (15)          | (15)                   |                   |                        |                                      |                                    |                        |                         |                        |          |        |
| DISTRIBUTABLE ASSETS                      | \$ 1,882      | \$ 1,912               |                   |                        |                                      |                                    |                        |                         |                        |          |        |
| Contribution to Plan Adjustments          | (182)         | -                      |                   |                        |                                      |                                    |                        |                         |                        |          |        |
| NET DISTRIBUTABLE ASSETS                  | \$ 1,699      | \$ 1,912               |                   |                        |                                      | \$ 3,707                           | \$ 3,204               | \$ 1,699                |                        | \$ 1,912 |        |

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

|  | Assets           |                    | Class             |                        |  | Est. Allowed Claims <sup>(2)</sup> |                        | Estimated Plan Recovery |                        |                  |        |
|--|------------------|--------------------|-------------------|------------------------|--|------------------------------------|------------------------|-------------------------|------------------------|------------------|--------|
|  | Non-             |                    | Non-              |                        | Description  |                                    |                        | \$                      | %                      | \$               | %      |
|  | Debtors' Plan    | Consolidation Plan | Debtors' Plan     | Consolidation Plan     |  | Debtors' Plan                      | Non-Consolidation Plan | Debtors' Plan           | Non-Consolidation Plan |                  |        |
| Cash and Cash Equivalents                        | \$ 6,746         | \$ 6,746           | 1                 | 1                      | Priority Non-Tax Claims                                    | \$ -                               | \$ -                   | \$ -                    | -                      | \$ -             | -      |
| Restricted Cash                                  | 610              | 610                | 2                 | 2                      | Secured Claims   | 707                                | 707                    | 707                     | 100.0%                 | 707              | 100.0% |
| <u>Financial Instruments and Other Inventory</u> |                  |                    | 3                 | 3                      | Derivative Claims  | 24,149                             | 24,149                 | 5,389                   | 22.3%                  | 6,305            | 26.1%  |
| Real Estate                                      | -                | -                  |                   |                        |  |                                    |                        |                         |                        |                  |        |
| Loans  | 2                | 2                  | 4                 | 4                      | General Unsecured Claims                                   | 154                                | 154                    | 34                      | 22.3%                  | 40               | 26.1%  |
| Principal Investments                            | -                | -                  |                   |                        |  |                                    |                        |                         |                        |                  |        |
| Derivatives & Other Contracts                    | 4,527            | 4,527              | 5A <sup>(3)</sup> | N/A                    | Intercompany Claims of LBHI                                | 25,336                             | -                      | 5,249                   | 20.7%                  | -                | -      |
| Other Assets                                     | 25               | 25                 | N/A               | 5 <sup>(3)(4)(5)</sup> | Intercompany Claims  | -                                  | 20,939                 | -                       | -                      | 5,467            | 26.1%  |
| <b>Operating Asset Recoveries</b>                | <b>\$ 11,910</b> | <b>\$ 11,910</b>   | 5B <sup>(3)</sup> | N/A                    | Intercompany Claims of Participating<br>Subsidiary Debtors | 445                                | -                      | 83                      | 18.7%                  | -                | -      |
| Intercompany Receivables                         | 917              | 927                |                   |                        |  |                                    |                        |                         |                        |                  |        |
| Recovery on Affiliate Guarantees                 | -                | -                  | 5C <sup>(3)</sup> | N/A                    | Intercompany Claims of Affiliates                          | 1,234                              | -                      | 275                     | 22.3%                  | -                | -      |
| Equity Interests in Affiliates                   | 157              | 157                |                   |                        | Other Than Participating Debtors                           |                                    |                        |                         |                        |                  |        |
| <b>TOTAL ASSETS</b>                              | <b>\$ 12,984</b> | <b>\$ 12,994</b>   | 6                 | 6                      | Equity Interests   | -                                  | -                      | -                       | -                      | -                | -      |
| <u>Administrative Expenses<sup>(1)</sup></u>     |                  |                    |                   |                        |  |                                    |                        |                         |                        |                  |        |
| Administrative Expenses & Other                  | (19)             | (10)               |                   |                        |  |                                    |                        |                         |                        |                  |        |
| Post-Petition Intercompany Payables              | (311)            | (156)              |                   |                        |  |                                    |                        |                         |                        |                  |        |
| Operating Disbursements                          | (620)            | (310)              |                   |                        |  |                                    |                        |                         |                        |                  |        |
| <b>DISTRIBUTABLE ASSETS</b>                      | <b>\$ 12,034</b> | <b>\$ 12,519</b>   |                   |                        |  |                                    |                        |                         |                        |                  |        |
| Contribution to Plan Adjustments                 | (297)            | -                  |                   |                        |  |                                    |                        |                         |                        |                  |        |
| <b>NET DISTRIBUTABLE ASSETS</b>                  | <b>\$ 11,737</b> | <b>\$ 12,519</b>   |                   |                        |  | <b>\$ 52,024</b>                   | <b>\$ 45,949</b>       | <b>\$ 11,737</b>        |                        | <b>\$ 12,519</b> |        |

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

(5) For illustrative purposes, RACERS Claims included in Class 5 are shown net of recovery to the RACERS A Trust from LCPI.

|   | Assets        |                        | Class             |                        |                                      | Est. Allowed Claims <sup>(2)</sup> |                        | Estimated Plan Recovery |                        |               |                        |
|---|---------------|------------------------|-------------------|------------------------|--------------------------------------|------------------------------------|------------------------|-------------------------|------------------------|---------------|------------------------|
|   | Debtors' Plan | Non-Consolidation Plan | Debtors' Plan     | Non-Consolidation Plan | Description                          | Debtors' Plan                      | Non-Consolidation Plan | \$                      | %                      | \$            | %                      |
|   |               |                        |                   |                        |                                      |                                    |                        | Debtors' Plan           | Non-Consolidation Plan | Debtors' Plan | Non-Consolidation Plan |
|   |               |                        |                   |                        |                                      |                                    |                        |                         |                        |               |                        |
| Cash and Cash Equivalents                 | \$ 239        | \$ 239                 | 1                 | 1                      | Priority Non-Tax Claims              | \$ -                               | \$ -                   | \$ -                    | -                      | \$ -          | -                      |
| Restricted Cash                           | -             | -                      | 2                 | 2                      | Secured Claims                       | -                                  | -                      | -                       | -                      | -             | -                      |
| Financial Instruments and Other Inventory |               |                        | 3                 | 3                      | Derivative Claims                    | 563                                | 563                    | 166                     | 29.4%                  | 182           | 32.3%                  |
| Real Estate                               | -             | -                      |                   |                        |                                      |                                    |                        |                         |                        |               |                        |
| Loans                                     | -             | -                      | 4                 | 4                      | General Unsecured Claims             | 4                                  | 4                      | 1                       | 29.4%                  | 1             | 32.3%                  |
| Principal Investments                     | -             | -                      |                   |                        |                                      |                                    |                        |                         |                        |               |                        |
| Derivatives & Other Contracts             | 157           | 157                    | 5A <sup>(3)</sup> | N/A                    | Intercompany Claims of LBHI          | 194                                | -                      | 50                      | 25.8%                  | -             | -                      |
| Other Assets                              | -             | -                      | N/A               | 5 <sup>(3)(4)</sup>    | Intercompany Claims                  | -                                  | 577                    | -                       | -                      | 186           | 32.3%                  |
| Operating Asset Recoveries                | \$ 396        | \$ 396                 |                   | N/A                    | Intercompany Claims of Participating | 8                                  | -                      | 2                       | 25.8%                  | -             | -                      |
| Intercompany Receivables                  | -             | -                      | 5B <sup>(3)</sup> |                        | Subsidiary Debtors                   |                                    |                        |                         |                        |               |                        |
| Recovery on Affiliate Guarantees          | -             | -                      | 5C <sup>(3)</sup> | N/A                    | Intercompany Claims of Affiliates    | 414                                | -                      | 122                     | 29.4%                  | -             | -                      |
| Equity Interests in Affiliates            | -             | -                      |                   |                        | Other Than Participating Debtors     |                                    |                        |                         |                        |               |                        |
| TOTAL ASSETS                              | \$ 396        | \$ 396                 | 6                 | 6                      | Equity Interests                     | -                                  | -                      | -                       | -                      | -             | -                      |
| Administrative Expenses <sup>(1)</sup>    |               |                        |                   |                        |                                      |                                    |                        |                         |                        |               |                        |
| Administrative Expenses & Other           | -             | -                      |                   |                        |                                      |                                    |                        |                         |                        |               |                        |
| Post-Petition Intercompany Payables       | (7)           | (7)                    |                   |                        |                                      |                                    |                        |                         |                        |               |                        |
| Operating Disbursements                   | (20)          | (20)                   |                   |                        |                                      |                                    |                        |                         |                        |               |                        |
| DISTRIBUTABLE ASSETS                      | \$ 369        | \$ 369                 |                   |                        |                                      |                                    |                        |                         |                        |               |                        |
| Contribution to Plan Adjustments          | (28)          | -                      |                   |                        |                                      |                                    |                        |                         |                        |               |                        |
| NET DISTRIBUTABLE ASSETS                  | \$ 341        | \$ 369                 |                   |                        |                                      | \$ 1,184                           | \$ 1,144               | \$ 341                  |                        | \$ 369        |                        |

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.



|   | Assets        |                        | Class             |                        |                                      | Est. Allowed Claims <sup>(2)</sup> |                        | Estimated Plan Recovery |                        |               |                        |
|---|---------------|------------------------|-------------------|------------------------|--------------------------------------|------------------------------------|------------------------|-------------------------|------------------------|---------------|------------------------|
|   | Debtors' Plan | Non-Consolidation Plan | Debtors' Plan     | Non-Consolidation Plan | Description                          | Debtors' Plan                      | Non-Consolidation Plan | \$                      | %                      | \$            | %                      |
|   |               |                        |                   |                        |                                      |                                    |                        | Debtors' Plan           | Non-Consolidation Plan | Debtors' Plan | Non-Consolidation Plan |
|   |               |                        |                   |                        |                                      |                                    |                        |                         |                        |               |                        |
| Cash and Cash Equivalents                 | \$ 461        | \$ 461                 | 1                 | 1                      | Priority Non-Tax Claims              | \$ -                               | \$ -                   | \$ -                    | -                      | \$ -          | -                      |
| Restricted Cash                           | 5             | 5                      | 2                 | 2                      | Secured Claims                       | 5                                  | 5                      | 5                       | 100.0%                 | 5             | 100.0%                 |
| Financial Instruments and Other Inventory |               |                        | 3                 | 3                      | Derivative Claims                    | 760                                | 760                    | 234                     | 30.7%                  | 258           | 34.0%                  |
| Real Estate                               | -             | -                      |                   |                        |                                      |                                    |                        |                         |                        |               |                        |
| Loans                                     | -             | -                      | 4                 | 4                      | General Unsecured Claims             | 11                                 | 11                     | 3                       | 30.7%                  | 4             | 34.0%                  |
| Principal Investments                     | -             | -                      |                   |                        |                                      |                                    |                        |                         |                        |               |                        |
| Derivatives & Other Contracts             | 254           | 254                    | 5A <sup>(3)</sup> | N/A                    | Intercompany Claims of LBHI          | 252                                | -                      | 42                      | 16.8%                  | -             | -                      |
| Other Assets                              | -             | -                      | N/A               | 5 <sup>(3)(4)</sup>    | Intercompany Claims                  | -                                  | 1,264                  | -                       | -                      | 429           | 34.0%                  |
| Operating Asset Recoveries                | \$ 720        | \$ 720                 |                   | N/A                    | Intercompany Claims of Participating | 589                                | -                      | 160                     | 27.2%                  | -             | -                      |
| Intercompany Receivables                  | 6             | 6                      | 5B <sup>(3)</sup> |                        | Subsidiary Debtors                   |                                    |                        |                         |                        |               |                        |
| Recovery on Affiliate Guarantees          | 4             | 4                      | 5C <sup>(3)</sup> | N/A                    | Intercompany Claims of Affiliates    | 550                                | -                      | 169                     | 30.7%                  | -             | -                      |
| Equity Interests in Affiliates            | -             | -                      |                   |                        | Other Than Participating Debtors     |                                    |                        |                         |                        |               |                        |
| TOTAL ASSETS                              | \$ 730        | \$ 730                 | 6                 | 6                      | Equity Interests                     | -                                  | -                      | -                       | -                      | -             | -                      |
| Administrative Expenses <sup>(1)</sup>    |               |                        |                   |                        |                                      |                                    |                        |                         |                        |               |                        |
| Administrative Expenses & Other           | -             | -                      |                   |                        |                                      |                                    |                        |                         |                        |               |                        |
| Post-Petition Intercompany Payables       | -             | -                      |                   |                        |                                      |                                    |                        |                         |                        |               |                        |
| Operating Disbursements                   | (34)          | (34)                   |                   |                        |                                      |                                    |                        |                         |                        |               |                        |
| DISTRIBUTABLE ASSETS                      | \$ 696        | \$ 696                 |                   |                        |                                      |                                    |                        |                         |                        |               |                        |
| Contribution to Plan Adjustments          | (83)          | -                      |                   |                        |                                      |                                    |                        |                         |                        |               |                        |
| NET DISTRIBUTABLE ASSETS                  | \$ 613        | \$ 696                 |                   |                        |                                      | \$ 2,167                           | \$ 2,040               | \$ 613                  |                        | \$ 696        |                        |

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

|  | Assets        |                    | Class             |                     |   | Est. Allowed Claims <sup>(2)</sup> |                        | Estimated Plan Recovery |        |                        |        |
|--|---------------|--------------------|-------------------|---------------------|---|------------------------------------|------------------------|-------------------------|--------|------------------------|--------|
|  | Non-          |                    | Non-              |                     |   |                                    |                        | \$                      |        | %                      |        |
|  | Debtors' Plan | Consolidation Plan | Debtors' Plan     | Consolidation Plan  | Description                                       | Debtors' Plan                      | Non-Consolidation Plan | Debtors' Plan           |        | Non-Consolidation Plan |        |
|  |               |                    |                   |                     |   |                                    |                        |                         |        |                        |        |
| Cash and Cash Equivalents                        | \$ 387        | \$ 387             | 1                 | 1                   | Priority Non-Tax Claims                           | \$ -                               | \$ -                   | \$ -                    | -      | \$ -                   | -      |
| Restricted Cash                                  | -             | -                  | 2                 | 2                   | Secured Claims                                    | -                                  | -                      | -                       | -      | -                      | -      |
| <u>Financial Instruments and Other Inventory</u> |               |                    | 3                 | 3                   | Derivative Claims                                 | 75                                 | 75                     | 75                      | 100.0% | 75                     | 100.0% |
| Real Estate                                      | -             | -                  |                   |                     |   |                                    |                        |                         |        |                        |        |
| Loans  | -             | -                  | 4                 | 4                   | General Unsecured Claims                          | 3                                  | 3                      | 3                       | 100.0% | 3                      | 100.0% |
| Principal Investments                            | -             | -                  |                   |                     |   |                                    |                        |                         |        |                        |        |
| Derivatives & Other Contracts                    | 9             | 9                  | 5A <sup>(3)</sup> | N/A                 | Intercompany Claims of LBHI                       | -                                  | -                      | -                       | -      | -                      | -      |
| Other Assets                                     | -             | -                  | N/A               | 5 <sup>(3)(4)</sup> | Intercompany Claims                               | -                                  | 123                    | -                       | -      | 123                    | 100.0% |
| <b>Operating Asset Recoveries</b>                | <b>\$ 396</b> | <b>\$ 396</b>      | 5B <sup>(3)</sup> | N/A                 | Intercompany Claims of Affiliates Other Than LBHI | 123                                | -                      | 123                     | 100.0% | -                      | -      |
| Intercompany Receivables                         | 2             | 2                  |                   |                     |   |                                    |                        |                         |        |                        |        |
| Recovery on Affiliate Guarantees                 | -             | -                  | 6                 | 6                   | Equity Interests                                  | -                                  | -                      | 196                     | -      | 196                    | -      |
| Equity Interests in Affiliates                   | -             | -                  |                   |                     |   |                                    |                        |                         |        |                        |        |
| <b>TOTAL ASSETS</b>                              | <b>\$ 399</b> | <b>\$ 399</b>      |                   |                     |   |                                    |                        |                         |        |                        |        |
| <u>Administrative Expenses<sup>(1)</sup></u>     |               |                    |                   |                     |   |                                    |                        |                         |        |                        |        |
| Administrative Expenses & Other                  | -             | -                  |                   |                     |   |                                    |                        |                         |        |                        |        |
| Post-Petition Intercompany Payables              | -             | -                  |                   |                     |   |                                    |                        |                         |        |                        |        |
| Operating Disbursements                          | (1)           | (1)                |                   |                     |   |                                    |                        |                         |        |                        |        |
| <b>DISTRIBUTABLE ASSETS</b>                      | <b>\$ 398</b> | <b>\$ 398</b>      |                   |                     |   |                                    |                        |                         |        |                        |        |
| Contribution to Plan Adjustments                 | -             | -                  |                   |                     |   |                                    |                        |                         |        |                        |        |
| <b>NET DISTRIBUTABLE ASSETS</b>                  | <b>\$ 398</b> | <b>\$ 398</b>      |                   |                     |   | <b>\$ 202</b>                      | <b>\$ 202</b>          | <b>\$ 398</b>           |        | <b>\$ 398</b>          |        |

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

|  | Assets        |                        | Class             |                        |   | Est. Allowed Claims <sup>(2)</sup> |                        | Estimated Plan Recovery |                        |               |                        |
|--|---------------|------------------------|-------------------|------------------------|---|------------------------------------|------------------------|-------------------------|------------------------|---------------|------------------------|
|  | Debtors' Plan | Non-Consolidation Plan | Debtors' Plan     | Non-Consolidation Plan | Description                                       | Debtors' Plan                      | Non-Consolidation Plan | \$                      | %                      | \$            | %                      |
|  |               |                        |                   |                        |   |                                    |                        | Debtors' Plan           | Non-Consolidation Plan | Debtors' Plan | Non-Consolidation Plan |
|  |               |                        |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Cash and Cash Equivalents                        | \$ 424        | \$ 424                 | 1                 | 1                      | Priority Non-Tax Claims                           | \$ -                               | \$ -                   | \$ -                    | -                      | \$ -          | -                      |
| Restricted Cash                                  | -             | -                      | 2                 | 2                      | Secured Claims                                    | -                                  | -                      | -                       | -                      | -             | -                      |
| <u>Financial Instruments and Other Inventory</u> |               |                        | 3                 | 3                      | Derivative Claims                                 | 58                                 | 58                     | 58                      | 100.0%                 | 58            | 100.0%                 |
| Real Estate                                      | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Loans  | -             | -                      | 4                 | 4                      | General Unsecured Claims                          | 5                                  | 5                      | 5                       | 100.0%                 | 5             | 100.0%                 |
| Principal Investments                            | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Derivatives & Other Contracts                    | 44            | 44                     | 5A <sup>(3)</sup> | N/A                    | Intercompany Claims of LBHI                       | 2                                  | -                      | 1                       | 80.1%                  | -             | -                      |
| Other Assets                                     | -             | -                      | N/A               | 5 <sup>(3)(4)</sup>    | Intercompany Claims                               | -                                  | 204                    | -                       | -                      | 204           | 100.0%                 |
| <b>Operating Asset Recoveries</b>                | <b>\$ 468</b> | <b>\$ 468</b>          | 5B <sup>(3)</sup> | N/A                    | Intercompany Claims of Affiliates Other Than LBHI | 203                                | -                      | 203                     | 100.0%                 | -             | -                      |
| Intercompany Receivables                         | 0             | 0                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Recovery on Affiliate Guarantees                 | -             | -                      | 6                 | 6                      | Equity Interests                                  | -                                  | -                      | 196                     | -                      | 196           | -                      |
| Equity Interests in Affiliates                   | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| <b>TOTAL ASSETS</b>                              | <b>\$ 468</b> | <b>\$ 468</b>          |                   |                        |   |                                    |                        |                         |                        |               |                        |
| <u>Administrative Expenses<sup>(1)</sup></u>     |               |                        |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Administrative Expenses & Other                  | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Post-Petition Intercompany Payables              | (2)           | (2)                    |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Operating Disbursements                          | (4)           | (4)                    |                   |                        |   |                                    |                        |                         |                        |               |                        |
| <b>DISTRIBUTABLE ASSETS</b>                      | <b>\$ 462</b> | <b>\$ 462</b>          |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Contribution to Plan Adjustments                 | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| <b>NET DISTRIBUTABLE ASSETS</b>                  | <b>\$ 462</b> | <b>\$ 462</b>          |                   |                        |   | <b>\$ 267</b>                      | <b>\$ 267</b>          | <b>\$ 462</b>           |                        | <b>\$ 462</b> |                        |

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

|  | Assets        |                        | Class             |                        |   | Est. Allowed Claims <sup>(2)</sup> |                        | Estimated Plan Recovery |                        |               |                        |
|--|---------------|------------------------|-------------------|------------------------|---|------------------------------------|------------------------|-------------------------|------------------------|---------------|------------------------|
|  | Debtors' Plan | Non-Consolidation Plan | Debtors' Plan     | Non-Consolidation Plan | Description                                       | Debtors' Plan                      | Non-Consolidation Plan | \$                      | %                      | \$            | %                      |
|  |               |                        |                   |                        |   |                                    |                        | Debtors' Plan           | Non-Consolidation Plan | Debtors' Plan | Non-Consolidation Plan |
|  |               |                        |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Cash and Cash Equivalents                        | \$ -          | \$ -                   | 1                 | 1                      | Priority Non-Tax Claims                           | \$ -                               | \$ -                   | \$ -                    | -                      | \$ -          | -                      |
| Restricted Cash                                  | -             | -                      | 2                 | 2                      | Secured Claims                                    | -                                  | -                      | -                       | -                      | -             | -                      |
| <u>Financial Instruments and Other Inventory</u> |               |                        | 3                 | 3                      | General Unsecured Claims                          | 2                                  | 2                      | 2                       | 100.0%                 | 2             | 100.0%                 |
| Real Estate                                      | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Loans  | -             | -                      | 4A <sup>(3)</sup> | N/A                    | Intercompany Claims of LBHI                       | 46                                 | -                      | 36                      | 79.1%                  | -             | -                      |
| Principal Investments                            | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Derivatives & Other Contracts                    | -             | -                      | N/A               | 4 <sup>(3)(4)</sup>    | Intercompany Claims                               | -                                  | 36                     | -                       | -                      | 36            | 100.0%                 |
| Other Assets                                     | -             | -                      | 4B <sup>(3)</sup> | N/A                    | Intercompany Claims of Affiliates Other Than LBHI | -                                  | -                      | -                       | -                      | -             | -                      |
| <b>Operating Asset Recoveries</b>                | <b>\$ -</b>   | <b>\$ -</b>            |                   |                        |   |                                    |                        |                         |                        |               |                        |
|  |               |                        | 5                 | 5                      | Equity Interests                                  | -                                  | -                      | 310                     | -                      | 310           | -                      |
| Intercompany Receivables                         | 349           | 349                    |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Recovery on Affiliate Guarantees                 | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Equity Interests in Affiliates                   | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| <b>TOTAL ASSETS</b>                              | <b>\$ 349</b> | <b>\$ 349</b>          |                   |                        |   |                                    |                        |                         |                        |               |                        |
| <u>Administrative Expenses<sup>(1)</sup></u>     |               |                        |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Administrative Expenses & Other                  | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Post-Petition Intercompany Payables              | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Operating Disbursements                          | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| <b>DISTRIBUTABLE ASSETS</b>                      | <b>\$ 349</b> | <b>\$ 349</b>          |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Contribution to Plan Adjustments                 | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| <b>NET DISTRIBUTABLE ASSETS</b>                  | <b>\$ 349</b> | <b>\$ 349</b>          |                   |                        |   | <b>\$ 48</b>                       | <b>\$ 38</b>           | <b>\$ 349</b>           |                        | <b>\$ 349</b> |                        |

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

|  | Assets        |                        | Class             |                        |  | Est. Allowed Claims <sup>(2)</sup> |                        | Estimated Plan Recovery |                        |               |                        |
|--|---------------|------------------------|-------------------|------------------------|--|------------------------------------|------------------------|-------------------------|------------------------|---------------|------------------------|
|  | Debtors' Plan | Non-Consolidation Plan | Debtors' Plan     | Non-Consolidation Plan | Description  | Debtors' Plan                      | Non-Consolidation Plan | \$                      |                        | %             |                        |
|  |               |                        |                   |                        |  |                                    |                        | Debtors' Plan           | Non-Consolidation Plan | Debtors' Plan | Non-Consolidation Plan |
|  |               |                        |                   |                        |  |                                    |                        |                         |                        |               |                        |
| Cash and Cash Equivalents                        | \$ -          | \$ -                   | 1                 | 1                      | Priority Non-Tax Claims                              | \$ -                               | \$ -                   | \$ -                    | -                      | \$ -          | -                      |
| Restricted Cash                                  | -             | -                      | 2                 | 2                      | Secured Claims                                       | -                                  | -                      | -                       | -                      | -             | -                      |
| <u>Financial Instruments and Other Inventory</u> |               |                        | 3                 | 3                      | General Unsecured Claims                             | 3                                  | 3                      | -                       | -                      | -             | -                      |
| Real Estate                                      | 16            | 16                     |                   |                        |  |                                    |                        |                         |                        |               |                        |
| Loans  | -             | -                      | 4A <sup>(3)</sup> | N/A                    | Intercompany Claims of LBHI                          | -                                  | -                      | -                       | -                      | -             | -                      |
| Principal Investments                            | -             | -                      |                   |                        |  |                                    |                        |                         |                        |               |                        |
| Derivatives & Other Contracts                    | -             | -                      | N/A               | 4 <sup>(3)(4)</sup>    | Intercompany Claims                                  | -                                  | -                      | -                       | -                      | -             | -                      |
| Other Assets                                     | -             | -                      | 4B <sup>(3)</sup> | N/A                    | Intercompany Claims of Affiliates<br>Other Than LBHI | -                                  | -                      | -                       | -                      | -             | -                      |
| <b>Operating Asset Recoveries</b>                | <b>\$ 16</b>  | <b>\$ 16</b>           |                   |                        |  |                                    |                        |                         |                        |               |                        |
| Intercompany Receivables                         | 0             | 0                      | 5                 | 5                      | Equity Interests                                     | -                                  | -                      | -                       | -                      | -             | -                      |
| Recovery on Affiliate Guarantees                 | -             | -                      |                   |                        |  |                                    |                        |                         |                        |               |                        |
| Equity Interests in Affiliates                   | -             | -                      |                   |                        |  |                                    |                        |                         |                        |               |                        |
| <b>TOTAL ASSETS</b>                              | <b>\$ 16</b>  | <b>\$ 16</b>           |                   |                        |  |                                    |                        |                         |                        |               |                        |
| <u>Administrative Expenses<sup>(1)</sup></u>     |               |                        |                   |                        |  |                                    |                        |                         |                        |               |                        |
| Administrative Expenses & Other                  | -             | -                      |                   |                        |  |                                    |                        |                         |                        |               |                        |
| Post-Petition Intercompany Payables              | (15)          | (15)                   |                   |                        |  |                                    |                        |                         |                        |               |                        |
| Operating Disbursements                          | (1)           | (1)                    |                   |                        |  |                                    |                        |                         |                        |               |                        |
| <b>DISTRIBUTABLE ASSETS</b>                      | <b>\$ -</b>   | <b>\$ -</b>            |                   |                        |  |                                    |                        |                         |                        |               |                        |
| Contribution to Plan Adjustments                 | -             | -                      |                   |                        |  |                                    |                        |                         |                        |               |                        |
| <b>NET DISTRIBUTABLE ASSETS</b>                  | <b>\$ -</b>   | <b>\$ -</b>            |                   |                        |  | <b>\$ 3</b>                        | <b>\$ 3</b>            | <b>\$ -</b>             |                        | <b>\$ -</b>   |                        |

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

|  | Assets        |                        | Class             |                        |   | Est. Allowed Claims <sup>(2)</sup> |                        | Estimated Plan Recovery |                        |               |                        |
|--|---------------|------------------------|-------------------|------------------------|---|------------------------------------|------------------------|-------------------------|------------------------|---------------|------------------------|
|  | Debtors' Plan | Non-Consolidation Plan | Debtors' Plan     | Non-Consolidation Plan | Description                                       | Debtors' Plan                      | Non-Consolidation Plan | \$                      | %                      | \$            | %                      |
|  |               |                        |                   |                        |   |                                    |                        | Debtors' Plan           | Non-Consolidation Plan | Debtors' Plan | Non-Consolidation Plan |
|  |               |                        |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Cash and Cash Equivalents                        | \$ 0          | \$ 0                   | 1                 | 1                      | Priority Non-Tax Claims                           | \$ -                               | \$ -                   | \$ -                    | -                      | \$ -          | -                      |
| Restricted Cash                                  | 0             | 0                      | 2                 | 2                      | Secured Claims                                    | -                                  | -                      | -                       | -                      | -             | -                      |
| <u>Financial Instruments and Other Inventory</u> |               |                        | 3                 | 3                      | General Unsecured Claims                          | 3                                  | 3                      | 3                       | 100.0%                 | 3             | 100.0%                 |
| Real Estate                                      | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Loans  | -             | -                      | 4A <sup>(3)</sup> | N/A                    | Intercompany Claims of LBHI                       | 22                                 | -                      | 17                      | 80.0%                  | -             | -                      |
| Principal Investments                            | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Derivatives & Other Contracts                    | -             | -                      | N/A               | 4 <sup>(3)(4)</sup>    | Intercompany Claims                               | -                                  | 18                     | -                       | -                      | 18            | 100.0%                 |
| Other Assets                                     | -             | -                      | 4B <sup>(3)</sup> | N/A                    | Intercompany Claims of Affiliates Other Than LBHI | 1                                  | -                      | 1                       | 100.0%                 | -             | -                      |
| <b>Operating Asset Recoveries</b>                | <b>\$ 1</b>   | <b>\$ 1</b>            |                   |                        |   |                                    |                        |                         |                        |               |                        |
|  |               |                        | 5                 | 5                      | Equity Interests                                  | -                                  | -                      | 3                       | -                      | 3             | -                      |
| Intercompany Receivables                         | 23            | 23                     |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Recovery on Affiliate Guarantees                 | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Equity Interests in Affiliates                   | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| <b>TOTAL ASSETS</b>                              | <b>\$ 24</b>  | <b>\$ 24</b>           |                   |                        |   |                                    |                        |                         |                        |               |                        |
| <u>Administrative Expenses<sup>(1)</sup></u>     |               |                        |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Administrative Expenses & Other                  | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Post-Petition Intercompany Payables              | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Operating Disbursements                          | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| <b>DISTRIBUTABLE ASSETS</b>                      | <b>\$ 24</b>  | <b>\$ 24</b>           |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Contribution to Plan Adjustments                 | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| <b>NET DISTRIBUTABLE ASSETS</b>                  | <b>\$ 24</b>  | <b>\$ 24</b>           |                   |                        |   | <b>\$ 25</b>                       | <b>\$ 21</b>           | <b>\$ 24</b>            |                        | <b>\$ 24</b>  |                        |

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

|  | Assets        |                        | Class             |                        |   | Est. Allowed Claims <sup>(2)</sup> |                        | Estimated Plan Recovery |                        |               |                        |
|--|---------------|------------------------|-------------------|------------------------|---|------------------------------------|------------------------|-------------------------|------------------------|---------------|------------------------|
|  | Debtors' Plan | Non-Consolidation Plan | Debtors' Plan     | Non-Consolidation Plan | Description                                       | Debtors' Plan                      | Non-Consolidation Plan | \$                      | %                      | \$            | %                      |
|  |               |                        |                   |                        |   |                                    |                        | Debtors' Plan           | Non-Consolidation Plan | Debtors' Plan | Non-Consolidation Plan |
|  |               |                        |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Cash and Cash Equivalents                        | \$ 0          | \$ 0                   | 1                 | 1                      | Priority Non-Tax Claims                           | \$ -                               | \$ -                   | \$ -                    | -                      | \$ -          | -                      |
| Restricted Cash                                  | 0             | 0                      | 2                 | 2                      | Secured Claims                                    | -                                  | -                      | -                       | -                      | -             | -                      |
| <u>Financial Instruments and Other Inventory</u> |               |                        | 3                 | 3                      | General Unsecured Claims                          | 3                                  | 3                      | 1                       | 37.7%                  | 1             | 37.7%                  |
| Real Estate                                      | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Loans  | -             | -                      | 4A <sup>(3)</sup> | N/A                    | Intercompany Claims of LBHI                       | 8                                  | -                      | 2                       | 30.1%                  | -             | -                      |
| Principal Investments                            | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Derivatives & Other Contracts                    | -             | -                      | N/A               | 4 <sup>(3)(4)</sup>    | Intercompany Claims                               | -                                  | 7                      | -                       | -                      | 2             | 37.7%                  |
| Other Assets                                     | -             | -                      | 4B <sup>(3)</sup> | N/A                    | Intercompany Claims of Affiliates Other Than LBHI | 0                                  | -                      | 0                       | 37.7%                  | -             | -                      |
| <b>Operating Asset Recoveries</b>                | <b>\$ 0</b>   | <b>\$ 0</b>            |                   |                        |   |                                    |                        |                         |                        |               |                        |
|  |               |                        | 5                 | 5                      | Equity Interests                                  | -                                  | -                      | -                       | -                      | -             | -                      |
| Intercompany Receivables                         | 3             | 3                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Recovery on Affiliate Guarantees                 | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Equity Interests in Affiliates                   | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| <b>TOTAL ASSETS</b>                              | <b>\$ 4</b>   | <b>\$ 4</b>            |                   |                        |   |                                    |                        |                         |                        |               |                        |
| <u>Administrative Expenses<sup>(1)</sup></u>     |               |                        |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Administrative Expenses & Other                  | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Post-Petition Intercompany Payables              | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Operating Disbursements                          | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| <b>DISTRIBUTABLE ASSETS</b>                      | <b>\$ 4</b>   | <b>\$ 4</b>            |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Contribution to Plan Adjustments                 | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| <b>NET DISTRIBUTABLE ASSETS</b>                  | <b>\$ 4</b>   | <b>\$ 4</b>            |                   |                        |   | <b>\$ 11</b>                       | <b>\$ 10</b>           | <b>\$ 4</b>             |                        | <b>\$ 4</b>   |                        |

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

|  | Assets        |                    | Class             |                     |   | Est. Allowed Claims <sup>(2)</sup> |                    | Estimated Plan Recovery |                        |             |       |
|--|---------------|--------------------|-------------------|---------------------|---|------------------------------------|--------------------|-------------------------|------------------------|-------------|-------|
|  | Non-          |                    | Non-              |                     | Description                                       | Non-                               |                    | \$ %                    |                        | \$ %        |       |
|  | Debtors' Plan | Consolidation Plan | Debtors' Plan     | Consolidation Plan  |   | Debtors' Plan                      | Consolidation Plan | Debtors' Plan           | Non-Consolidation Plan |             |       |
|  |               |                    |                   |                     |   |                                    |                    |                         |                        |             |       |
| Cash and Cash Equivalents                        | \$ 0          | \$ 0               | 1                 | 1                   | Priority Non-Tax Claims                           | \$ -                               | \$ -               | \$ -                    | -                      | \$ -        | -     |
| Restricted Cash                                  | 0             | 0                  | 2                 | 2                   | Secured Claims                                    | -                                  | -                  | -                       | -                      | -           | -     |
| <u>Financial Instruments and Other Inventory</u> |               |                    | 3                 | 3                   | General Unsecured Claims                          | 2                                  | 2                  | 2                       | 61.2%                  | 2           | 61.2% |
| Real Estate                                      | -             | -                  |                   |                     |   |                                    |                    |                         |                        |             |       |
| Loans  | -             | -                  | 4A <sup>(3)</sup> | N/A                 | Intercompany Claims of LBHI                       | 9                                  | -                  | 4                       | 49.0%                  | -           | -     |
| Principal Investments                            | -             | -                  |                   |                     |   |                                    |                    |                         |                        |             |       |
| Derivatives & Other Contracts                    | -             | -                  | N/A               | 4 <sup>(3)(4)</sup> | Intercompany Claims                               | -                                  | 7                  | -                       | -                      | 4           | 61.2% |
| Other Assets                                     | -             | -                  | 4B <sup>(3)</sup> | N/A                 | Intercompany Claims of Affiliates Other Than LBHI | 0                                  | -                  | 0                       | 61.2%                  | -           | -     |
| <b>Operating Asset Recoveries</b>                | <b>\$ 1</b>   | <b>\$ 1</b>        |                   |                     |   |                                    |                    |                         |                        |             |       |
|  |               |                    | 5                 | 5                   | Equity Interests                                  | -                                  | -                  | -                       | -                      | -           | -     |
| Intercompany Receivables                         | 6             | 6                  |                   |                     |   |                                    |                    |                         |                        |             |       |
| Recovery on Affiliate Guarantees                 | -             | -                  |                   |                     |   |                                    |                    |                         |                        |             |       |
| Equity Interests in Affiliates                   | -             | -                  |                   |                     |   |                                    |                    |                         |                        |             |       |
| <b>TOTAL ASSETS</b>                              | <b>\$ 6</b>   | <b>\$ 6</b>        |                   |                     |   |                                    |                    |                         |                        |             |       |
| <u>Administrative Expenses<sup>(1)</sup></u>     |               |                    |                   |                     |   |                                    |                    |                         |                        |             |       |
| Administrative Expenses & Other                  | -             | -                  |                   |                     |   |                                    |                    |                         |                        |             |       |
| Post-Petition Intercompany Payables              | -             | -                  |                   |                     |   |                                    |                    |                         |                        |             |       |
| Operating Disbursements                          | -             | -                  |                   |                     |   |                                    |                    |                         |                        |             |       |
| <b>DISTRIBUTABLE ASSETS</b>                      | <b>\$ 6</b>   | <b>\$ 6</b>        |                   |                     |   |                                    |                    |                         |                        |             |       |
| Contribution to Plan Adjustments                 | -             | -                  |                   |                     |   |                                    |                    |                         |                        |             |       |
| <b>NET DISTRIBUTABLE ASSETS</b>                  | <b>\$ 6</b>   | <b>\$ 6</b>        |                   |                     |   | <b>\$ 12</b>                       | <b>\$ 10</b>       | <b>\$ 6</b>             |                        | <b>\$ 6</b> |       |

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.



|  | Assets        |                    | Class             |                     |   | Est. Allowed Claims <sup>(2)</sup> |                    | Estimated Plan Recovery |        |                        |        |
|--|---------------|--------------------|-------------------|---------------------|---|------------------------------------|--------------------|-------------------------|--------|------------------------|--------|
|  | Non-          |                    | Non-              |                     | Description                                       | Non-                               |                    | \$                      |        | %                      |        |
|  | Debtors' Plan | Consolidation Plan | Debtors' Plan     | Consolidation Plan  |   | Debtors' Plan                      | Consolidation Plan | Debtors' Plan           |        | Non-Consolidation Plan |        |
|  |               |                    |                   |                     |   |                                    |                    |                         |        |                        |        |
| Cash and Cash Equivalents                        | \$ 0          | \$ 0               | 1                 | 1                   | Priority Non-Tax Claims                           | \$ -                               | \$ -               | \$ -                    | -      | \$ -                   | -      |
| Restricted Cash                                  | -             | -                  | 2                 | 2                   | Secured Claims                                    | -                                  | -                  | -                       | -      | -                      | -      |
| <u>Financial Instruments and Other Inventory</u> |               |                    | 3                 | 3                   | General Unsecured Claims                          | 2                                  | 2                  | 2                       | 100.0% | 2                      | 100.0% |
| Real Estate                                      | -             | -                  |                   |                     |   |                                    |                    |                         |        |                        |        |
| Loans  | -             | -                  | 4A <sup>(3)</sup> | N/A                 | Intercompany Claims of LBHI                       | 3                                  | -                  | 3                       | 78.9%  | -                      | -      |
| Principal Investments                            | -             | -                  |                   |                     |   |                                    |                    |                         |        |                        |        |
| Derivatives & Other Contracts                    | -             | -                  | N/A               | 4 <sup>(3)(4)</sup> | Intercompany Claims                               | -                                  | 3                  | -                       | -      | 3                      | 100.0% |
| Other Assets                                     | -             | -                  | 4B <sup>(3)</sup> | N/A                 | Intercompany Claims of Affiliates Other Than LBHI | 0                                  | -                  | 0                       | 100.0% | -                      | -      |
| <b>Operating Asset Recoveries</b>                | <b>\$ 0</b>   | <b>\$ 0</b>        |                   |                     |   |                                    |                    |                         |        |                        |        |
|  |               |                    | 5                 | 5                   | Equity Interests                                  | -                                  | -                  | 47                      | -      | 47                     | -      |
| Intercompany Receivables                         | 52            | 52                 |                   |                     |   |                                    |                    |                         |        |                        |        |
| Recovery on Affiliate Guarantees                 | -             | -                  |                   |                     |   |                                    |                    |                         |        |                        |        |
| Equity Interests in Affiliates                   | 0             | 0                  |                   |                     |   |                                    |                    |                         |        |                        |        |
| <b>TOTAL ASSETS</b>                              | <b>\$ 52</b>  | <b>\$ 52</b>       |                   |                     |   |                                    |                    |                         |        |                        |        |
| <u>Administrative Expenses<sup>(1)</sup></u>     |               |                    |                   |                     |   |                                    |                    |                         |        |                        |        |
| Administrative Expenses & Other                  | -             | -                  |                   |                     |   |                                    |                    |                         |        |                        |        |
| Post-Petition Intercompany Payables              | -             | -                  |                   |                     |   |                                    |                    |                         |        |                        |        |
| Operating Disbursements                          | -             | -                  |                   |                     |   |                                    |                    |                         |        |                        |        |
| <b>DISTRIBUTABLE ASSETS</b>                      | <b>\$ 52</b>  | <b>\$ 52</b>       |                   |                     |   |                                    |                    |                         |        |                        |        |
| Contribution to Plan Adjustments                 | -             | -                  |                   |                     |   |                                    |                    |                         |        |                        |        |
| <b>NET DISTRIBUTABLE ASSETS</b>                  | <b>\$ 52</b>  | <b>\$ 52</b>       |                   |                     |   | <b>\$ 6</b>                        | <b>\$ 6</b>        | <b>\$ 52</b>            |        | <b>\$ 52</b>           |        |

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

|  | Assets        |                    | Class             |                     |   | Est. Allowed Claims <sup>(2)</sup> |                    | Estimated Plan Recovery |                        |             |        |
|--|---------------|--------------------|-------------------|---------------------|---|------------------------------------|--------------------|-------------------------|------------------------|-------------|--------|
|  | Non-          |                    | Non-              |                     | Description                                       | Non-                               |                    | \$ %                    |                        | \$ %        |        |
|  | Debtors' Plan | Consolidation Plan | Debtors' Plan     | Consolidation Plan  |   | Debtors' Plan                      | Consolidation Plan | Debtors' Plan           | Non-Consolidation Plan |             |        |
|  |               |                    |                   |                     |   |                                    |                    |                         |                        |             |        |
| Cash and Cash Equivalents                        | \$ -          | \$ -               | 1                 | 1                   | Priority Non-Tax Claims                           | \$ -                               | \$ -               | \$ -                    | -                      | \$ -        | -      |
| Restricted Cash                                  | 2             | 2                  | 2                 | 2                   | Secured Claims                                    | 2                                  | 2                  | 2                       | 100.0%                 | 2           | 100.0% |
| <u>Financial Instruments and Other Inventory</u> |               |                    | 3                 | 3                   | General Unsecured Claims                          | 2                                  | 2                  | 1                       | 71.2%                  | 1           | 71.2%  |
| Real Estate                                      | -             | -                  |                   |                     |   |                                    |                    |                         |                        |             |        |
| Loans  | -             | -                  | 4A <sup>(3)</sup> | N/A                 | Intercompany Claims of LBHI                       | -                                  | -                  | -                       | -                      | -           | -      |
| Principal Investments                            | -             | -                  |                   |                     |   |                                    |                    |                         |                        |             |        |
| Derivatives & Other Contracts                    | -             | -                  | N/A               | 4 <sup>(3)(4)</sup> | Intercompany Claims                               | -                                  | -                  | -                       | -                      | -           | -      |
| Other Assets                                     | -             | -                  | 4B <sup>(3)</sup> | N/A                 | Intercompany Claims of Affiliates Other Than LBHI | -                                  | -                  | -                       | -                      | -           | -      |
| <b>Operating Asset Recoveries</b>                | <b>\$ 2</b>   | <b>\$ 2</b>        |                   |                     |   |                                    |                    |                         |                        |             |        |
|  |               |                    | 5                 | 5                   | Equity Interests                                  | -                                  | -                  | -                       | -                      | -           | -      |
| Intercompany Receivables                         | 2             | 2                  |                   |                     |   |                                    |                    |                         |                        |             |        |
| Recovery on Affiliate Guarantees                 | -             | -                  |                   |                     |   |                                    |                    |                         |                        |             |        |
| Equity Interests in Affiliates                   | -             | -                  |                   |                     |   |                                    |                    |                         |                        |             |        |
| <b>TOTAL ASSETS</b>                              | <b>\$ 3</b>   | <b>\$ 3</b>        |                   |                     |   |                                    |                    |                         |                        |             |        |
| <u>Administrative Expenses<sup>(1)</sup></u>     |               |                    |                   |                     |   |                                    |                    |                         |                        |             |        |
| Administrative Expenses & Other                  | -             | -                  |                   |                     |   |                                    |                    |                         |                        |             |        |
| Post-Petition Intercompany Payables              | -             | -                  |                   |                     |   |                                    |                    |                         |                        |             |        |
| Operating Disbursements                          | -             | -                  |                   |                     |   |                                    |                    |                         |                        |             |        |
| <b>DISTRIBUTABLE ASSETS</b>                      | <b>\$ 3</b>   | <b>\$ 3</b>        |                   |                     |   |                                    |                    |                         |                        |             |        |
| Contribution to Plan Adjustments                 | -             | -                  |                   |                     |   |                                    |                    |                         |                        |             |        |
| <b>NET DISTRIBUTABLE ASSETS</b>                  | <b>\$ 3</b>   | <b>\$ 3</b>        |                   |                     |   | <b>\$ 4</b>                        | <b>\$ 4</b>        | <b>\$ 3</b>             |                        | <b>\$ 3</b> |        |

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

|  | Assets        |                        | Class             |                        |   | Est. Allowed Claims <sup>(2)</sup> |                        | Estimated Plan Recovery |                        |              |      |
|--|---------------|------------------------|-------------------|------------------------|---|------------------------------------|------------------------|-------------------------|------------------------|--------------|------|
|  | Debtors' Plan | Non-Consolidation Plan | Debtors' Plan     | Non-Consolidation Plan | Description                                       | Debtors' Plan                      | Non-Consolidation Plan | \$                      | %                      | \$           | %    |
|  |               |                        |                   |                        |   |                                    |                        | Debtors' Plan           | Non-Consolidation Plan | \$           | %    |
| Cash and Cash Equivalents                        | \$ 7          | \$ 7                   | 1                 | 1                      | Priority Non-Tax Claims                           | \$ -                               | \$ -                   | \$ -                    | -                      | \$ -         | -    |
| Restricted Cash                                  | -             | -                      | 2                 | 2                      | Secured Claims                                    | -                                  | -                      | -                       | -                      | -            | -    |
| <u>Financial Instruments and Other Inventory</u> |               |                        | 3                 | 3                      | General Unsecured Claims                          | 2                                  | 2                      | 0                       | 4.8%                   | 0            | 4.8% |
| Real Estate                                      | 353           | 353                    |                   |                        |   |                                    |                        |                         |                        |              |      |
| Loans  | -             | -                      | 4A <sup>(3)</sup> | N/A                    | Intercompany Claims of LBHI                       | -                                  | -                      | -                       | -                      | -            | -    |
| Principal Investments                            | -             | -                      |                   |                        |   |                                    |                        |                         |                        |              |      |
| Derivatives & Other Contracts                    | -             | -                      | N/A               | 4 <sup>(3)(4)</sup>    | Intercompany Claims                               | -                                  | 593                    | -                       | -                      | 29           | 4.8% |
| Other Assets                                     | -             | -                      | 4B <sup>(3)</sup> | N/A                    | Intercompany Claims of Affiliates Other Than LBHI | 593                                | -                      | 29                      | 4.8%                   | -            | -    |
| <b>Operating Asset Recoveries</b>                | <b>\$ 360</b> | <b>\$ 360</b>          |                   |                        |   |                                    |                        |                         |                        |              |      |
|  |               |                        | 5                 | 5                      | Equity Interests                                  | -                                  | -                      | -                       | -                      | -            | -    |
| Intercompany Receivables                         | -             | -                      |                   |                        |   |                                    |                        |                         |                        |              |      |
| Recovery on Affiliate Guarantees                 | -             | -                      |                   |                        |   |                                    |                        |                         |                        |              |      |
| Equity Interests in Affiliates                   | -             | -                      |                   |                        |   |                                    |                        |                         |                        |              |      |
| <b>TOTAL ASSETS</b>                              | <b>\$ 360</b> | <b>\$ 360</b>          |                   |                        |   |                                    |                        |                         |                        |              |      |
| <u>Administrative Expenses<sup>(1)</sup></u>     |               |                        |                   |                        |   |                                    |                        |                         |                        |              |      |
| Administrative Expenses & Other                  | -             | -                      |                   |                        |   |                                    |                        |                         |                        |              |      |
| Post-Petition Intercompany Payables              | (286)         | (286)                  |                   |                        |   |                                    |                        |                         |                        |              |      |
| Operating Disbursements                          | (46)          | (46)                   |                   |                        |   |                                    |                        |                         |                        |              |      |
| <b>DISTRIBUTABLE ASSETS</b>                      | <b>\$ 29</b>  | <b>\$ 29</b>           |                   |                        |   |                                    |                        |                         |                        |              |      |
| Contribution to Plan Adjustments                 | -             | -                      |                   |                        |   |                                    |                        |                         |                        |              |      |
| <b>NET DISTRIBUTABLE ASSETS</b>                  | <b>\$ 29</b>  | <b>\$ 29</b>           |                   |                        |   | <b>\$ 596</b>                      | <b>\$ 596</b>          | <b>\$ 29</b>            |                        | <b>\$ 29</b> |      |

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

|  | Assets        |                        | Class             |                        |   | Est. Allowed Claims <sup>(2)</sup> |                        | Estimated Plan Recovery |                        |               |                        |
|--|---------------|------------------------|-------------------|------------------------|---|------------------------------------|------------------------|-------------------------|------------------------|---------------|------------------------|
|  | Debtors' Plan | Non-Consolidation Plan | Debtors' Plan     | Non-Consolidation Plan | Description                                       | Debtors' Plan                      | Non-Consolidation Plan | \$ %                    |                        | \$ %          |                        |
|  |               |                        |                   |                        |   |                                    |                        | Debtors' Plan           | Non-Consolidation Plan | Debtors' Plan | Non-Consolidation Plan |
|  |               |                        |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Cash and Cash Equivalents                        | \$ -          | \$ -                   | 1                 | 1                      | Priority Non-Tax Claims                           | \$ -                               | \$ -                   | \$ -                    | -                      | \$ -          | -                      |
| Restricted Cash                                  | -             | -                      | 2                 | 2                      | Secured Claims                                    | -                                  | -                      | -                       | -                      | -             | -                      |
| <u>Financial Instruments and Other Inventory</u> |               |                        | 3                 | 3                      | General Unsecured Claims                          | 16                                 | 16                     | 0                       | 1.9%                   | 0             | 1.9%                   |
| Real Estate                                      | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Loans  | -             | -                      | 4A <sup>(3)</sup> | N/A                    | Intercompany Claims of LBHI                       | -                                  | -                      | -                       | -                      | -             | -                      |
| Principal Investments                            | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Derivatives & Other Contracts                    | -             | -                      | N/A               | 4 <sup>(3)(4)</sup>    | Intercompany Claims                               | -                                  | 1                      | -                       | -                      | 0             | 1.9%                   |
| Other Assets                                     | -             | -                      | 4B <sup>(3)</sup> | N/A                    | Intercompany Claims of Affiliates Other Than LBHI | 1                                  | -                      | 0                       | 1.9%                   | -             | -                      |
| <b>Operating Asset Recoveries</b>                | <b>\$ -</b>   | <b>\$ -</b>            |                   |                        |   |                                    |                        |                         |                        |               |                        |
|  |               |                        | 5                 | 5                      | Equity Interests                                  | -                                  | -                      | -                       | -                      | -             | -                      |
| Intercompany Receivables                         | 0             | 0                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Recovery on Affiliate Guarantees                 | 0             | 0                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Equity Interests in Affiliates                   | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| <b>TOTAL ASSETS</b>                              | <b>\$ 1</b>   | <b>\$ 1</b>            |                   |                        |   |                                    |                        |                         |                        |               |                        |
| <u>Administrative Expenses<sup>(1)</sup></u>     |               |                        |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Administrative Expenses & Other                  | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Post-Petition Intercompany Payables              | (0)           | (0)                    |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Operating Disbursements                          | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| <b>DISTRIBUTABLE ASSETS</b>                      | <b>\$ 0</b>   | <b>\$ 0</b>            |                   |                        |   |                                    |                        |                         |                        |               |                        |
| Contribution to Plan Adjustments                 | -             | -                      |                   |                        |   |                                    |                        |                         |                        |               |                        |
| <b>NET DISTRIBUTABLE ASSETS</b>                  | <b>\$ 0</b>   | <b>\$ 0</b>            |                   |                        |   | <b>\$ 16</b>                       | <b>\$ 16</b>           | <b>\$ 0</b>             |                        | <b>\$ 0</b>   |                        |

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

|  | Assets        |                        | Class             |                        |  | Est. Allowed Claims <sup>(2)</sup> |                        | Estimated Plan Recovery |                        |               |                        |
|--|---------------|------------------------|-------------------|------------------------|--|------------------------------------|------------------------|-------------------------|------------------------|---------------|------------------------|
|  | Debtors' Plan | Non-Consolidation Plan | Debtors' Plan     | Non-Consolidation Plan | Description  | Debtors' Plan                      | Non-Consolidation Plan | \$ %                    |                        | \$ %          |                        |
|  |               |                        |                   |                        |  |                                    |                        | Debtors' Plan           | Non-Consolidation Plan | Debtors' Plan | Non-Consolidation Plan |
|  |               |                        |                   |                        |  |                                    |                        |                         |                        |               |                        |
| Cash and Cash Equivalents                        | \$ 1          | \$ 1                   | 1                 | 1                      | Priority Non-Tax Claims                              | \$ -                               | \$ -                   | \$ -                    | -                      | \$ -          | -                      |
| Restricted Cash                                  | -             | -                      | 2                 | 2                      | Secured Claims                                       | -                                  | -                      | -                       | -                      | -             | -                      |
| <u>Financial Instruments and Other Inventory</u> |               |                        | 3                 | 3                      | General Unsecured Claims                             | 8                                  | 8                      | 3                       | 38.9%                  | 3             | 38.9%                  |
| Real Estate                                      | 8             | 8                      |                   |                        |  |                                    |                        |                         |                        |               |                        |
| Loans  | -             | -                      | 4A <sup>(3)</sup> | N/A                    | Intercompany Claims of LBHI                          | -                                  | -                      | -                       | -                      | -             | -                      |
| Principal Investments                            | -             | -                      |                   |                        |  |                                    |                        |                         |                        |               |                        |
| Derivatives & Other Contracts                    | -             | -                      | N/A               | 4 <sup>(3)(4)</sup>    | Intercompany Claims                                  | -                                  | -                      | -                       | -                      | -             | -                      |
| Other Assets                                     | -             | -                      | 4B <sup>(3)</sup> | N/A                    | Intercompany Claims of Affiliates<br>Other Than LBHI | -                                  | -                      | -                       | -                      | -             | -                      |
| <b>Operating Asset Recoveries</b>                | <b>\$ 9</b>   | <b>\$ 9</b>            |                   |                        |  |                                    |                        |                         |                        |               |                        |
|  |               |                        | 5                 | 5                      | Equity Interests                                     | -                                  | -                      | -                       | -                      | -             | -                      |
| Intercompany Receivables                         | 0             | 0                      |                   |                        |  |                                    |                        |                         |                        |               |                        |
| Recovery on Affiliate Guarantees                 | -             | -                      |                   |                        |  |                                    |                        |                         |                        |               |                        |
| Equity Interests in Affiliates                   | -             | -                      |                   |                        |  |                                    |                        |                         |                        |               |                        |
| <b>TOTAL ASSETS</b>                              | <b>\$ 9</b>   | <b>\$ 9</b>            |                   |                        |  |                                    |                        |                         |                        |               |                        |
| <u>Administrative Expenses<sup>(1)</sup></u>     |               |                        |                   |                        |  |                                    |                        |                         |                        |               |                        |
| Administrative Expenses & Other                  | -             | -                      |                   |                        |  |                                    |                        |                         |                        |               |                        |
| Post-Petition Intercompany Payables              | (5)           | (5)                    |                   |                        |  |                                    |                        |                         |                        |               |                        |
| Operating Disbursements                          | (0)           | (0)                    |                   |                        |  |                                    |                        |                         |                        |               |                        |
| <b>DISTRIBUTABLE ASSETS</b>                      | <b>\$ 3</b>   | <b>\$ 3</b>            |                   |                        |  |                                    |                        |                         |                        |               |                        |
| Contribution to Plan Adjustments                 | -             | -                      |                   |                        |  |                                    |                        |                         |                        |               |                        |
| <b>NET DISTRIBUTABLE ASSETS</b>                  | <b>\$ 3</b>   | <b>\$ 3</b>            |                   |                        |  | <b>\$ 8</b>                        | <b>\$ 8</b>            | <b>\$ 3</b>             |                        | <b>\$ 3</b>   |                        |

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

|  | Assets        |                    | Class             |                     |   | Est. Allowed Claims <sup>(2)</sup> |                    | Estimated Plan Recovery |       |                    |       |
|--|---------------|--------------------|-------------------|---------------------|---|------------------------------------|--------------------|-------------------------|-------|--------------------|-------|
|  |               |                    |                   |                     |   |                                    |                    | \$                      |       | %                  |       |
|  | Non-          |                    | Non-              |                     |   | Non-                               |                    |                         |       | Non-               |       |
|  | Debtors' Plan | Consolidation Plan | Debtors' Plan     | Consolidation Plan  | Description                                       | Debtors' Plan                      | Consolidation Plan | Debtors' Plan           |       | Consolidation Plan |       |
| Cash and Cash Equivalents                        | \$ -          | \$ -               | 1                 | 1                   | Priority Non-Tax Claims                           | \$ -                               | \$ -               | \$ -                    | -     | \$ -               | -     |
| Restricted Cash                                  | -             | -                  | 2                 | 2                   | Secured Claims                                    | -                                  | -                  | -                       | -     | -                  | -     |
| <u>Financial Instruments and Other Inventory</u> |               |                    | 3                 | 3                   | General Unsecured Claims                          | 165                                | 165                | 82                      | 50.1% | 96                 | 58.3% |
| Real Estate                                      | -             | -                  |                   |                     |   |                                    |                    |                         |       |                    |       |
| Loans  | -             | -                  | 4A <sup>(3)</sup> | N/A                 | Intercompany Claims of LBHI                       | 588                                | -                  | 236                     | 40.1% | -                  | -     |
| Principal Investments                            | -             | -                  |                   |                     |   |                                    |                    |                         |       |                    |       |
| Derivatives & Other Contracts                    | -             | -                  | N/A               | 4 <sup>(3)(4)</sup> | Intercompany Claims                               | -                                  | 471                | -                       | -     | 274                | 58.3% |
| Other Assets                                     | -             | -                  | 4B <sup>(3)</sup> | N/A                 | Intercompany Claims of Affiliates Other Than LBHI | 0                                  | -                  | 0                       | 50.1% | -                  | -     |
| <b>Operating Asset Recoveries</b>                | <b>\$ -</b>   | <b>\$ -</b>        |                   |                     |   |                                    |                    |                         |       |                    |       |
|  |               |                    | 5                 | 5                   | Equity Interests                                  | -                                  | -                  | -                       | -     | -                  | -     |
| Intercompany Receivables                         | 318           | 370                |                   |                     |   |                                    |                    |                         |       |                    |       |
| Recovery on Affiliate Guarantees                 | -             | -                  |                   |                     |   |                                    |                    |                         |       |                    |       |
| Equity Interests in Affiliates                   | -             | -                  |                   |                     |   |                                    |                    |                         |       |                    |       |
| <b>TOTAL ASSETS</b>                              | <b>\$ 318</b> | <b>\$ 370</b>      |                   |                     |   |                                    |                    |                         |       |                    |       |
| <u>Administrative Expenses<sup>(1)</sup></u>     |               |                    |                   |                     |   |                                    |                    |                         |       |                    |       |
| Administrative Expenses & Other                  | -             | -                  |                   |                     |   |                                    |                    |                         |       |                    |       |
| Post-Petition Intercompany Payables              | -             | -                  |                   |                     |   |                                    |                    |                         |       |                    |       |
| Operating Disbursements                          | -             | -                  |                   |                     |   |                                    |                    |                         |       |                    |       |
| <b>DISTRIBUTABLE ASSETS</b>                      | <b>\$ 318</b> | <b>\$ 370</b>      |                   |                     |   |                                    |                    |                         |       |                    |       |
| Contribution to Plan Adjustments                 | -             | -                  |                   |                     |   |                                    |                    |                         |       |                    |       |
| <b>NET DISTRIBUTABLE ASSETS</b>                  | <b>\$ 318</b> | <b>\$ 370</b>      |                   |                     |   | <b>\$ 753</b>                      | <b>\$ 636</b>      | <b>\$ 318</b>           |       | <b>\$ 370</b>      |       |

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

|  | Assets        |                    | Class             |                     |   | Est. Allowed Claims <sup>(2)</sup> |                    | Estimated Plan Recovery |                        |             |      |
|--|---------------|--------------------|-------------------|---------------------|---|------------------------------------|--------------------|-------------------------|------------------------|-------------|------|
|  | Non-          |                    | Non-              |                     | Description                                       | Non-                               |                    | \$                      |                        | \$          |      |
|  | Debtors' Plan | Consolidation Plan | Debtors' Plan     | Consolidation Plan  |   | Debtors' Plan                      | Consolidation Plan | %                       |                        | %           |      |
|  |               |                    |                   |                     |   |                                    |                    | Debtors' Plan           | Non-Consolidation Plan |             |      |
| Cash and Cash Equivalents                        | \$ -          | \$ -               | 1                 | 1                   | Priority Non-Tax Claims                           | \$ -                               | \$ -               | \$ -                    | -                      | \$ -        | -    |
| Restricted Cash                                  | -             | -                  | 2                 | 2                   | Secured Claims                                    | -                                  | -                  | -                       | -                      | -           | -    |
| <u>Financial Instruments and Other Inventory</u> |               |                    | 3                 | 3                   | General Unsecured Claims                          | 11                                 | 11                 | 0                       | 0.8%                   | 0           | 0.8% |
| Real Estate                                      | -             | -                  |                   |                     |   |                                    |                    |                         |                        |             |      |
| Loans  | -             | -                  | 4A <sup>(3)</sup> | N/A                 | Intercompany Claims of LBHI                       | -                                  | -                  | -                       | -                      | -           | -    |
| Principal Investments                            | -             | -                  |                   |                     |   |                                    |                    |                         |                        |             |      |
| Derivatives & Other Contracts                    | -             | -                  | N/A               | 4 <sup>(3)(4)</sup> | Intercompany Claims                               | -                                  | 31                 | -                       | -                      | 0           | 0.8% |
| Other Assets                                     | -             | -                  | 4B <sup>(3)</sup> | N/A                 | Intercompany Claims of Affiliates Other Than LBHI | 31                                 | -                  | 0                       | 0.8%                   | -           | -    |
| <b>Operating Asset Recoveries</b>                | <b>\$ -</b>   | <b>\$ -</b>        |                   |                     |   |                                    |                    |                         |                        |             |      |
|  |               |                    | 5                 | 5                   | Equity Interests                                  | -                                  | -                  | -                       | -                      | -           | -    |
| Intercompany Receivables                         | 0             | 0                  |                   |                     |   |                                    |                    |                         |                        |             |      |
| Recovery on Affiliate Guarantees                 | -             | -                  |                   |                     |   |                                    |                    |                         |                        |             |      |
| Equity Interests in Affiliates                   | -             | -                  |                   |                     |   |                                    |                    |                         |                        |             |      |
| <b>TOTAL ASSETS</b>                              | <b>\$ 0</b>   | <b>\$ 0</b>        |                   |                     |   |                                    |                    |                         |                        |             |      |
| <u>Administrative Expenses<sup>(1)</sup></u>     |               |                    |                   |                     |   |                                    |                    |                         |                        |             |      |
| Administrative Expenses & Other                  | -             | -                  |                   |                     |   |                                    |                    |                         |                        |             |      |
| Post-Petition Intercompany Payables              | (0)           | (0)                |                   |                     |   |                                    |                    |                         |                        |             |      |
| Operating Disbursements                          | -             | -                  |                   |                     |   |                                    |                    |                         |                        |             |      |
| <b>DISTRIBUTABLE ASSETS</b>                      | <b>\$ 0</b>   | <b>\$ 0</b>        |                   |                     |   |                                    |                    |                         |                        |             |      |
| Contribution to Plan Adjustments                 | -             | -                  |                   |                     |   |                                    |                    |                         |                        |             |      |
| <b>NET DISTRIBUTABLE ASSETS</b>                  | <b>\$ 0</b>   | <b>\$ 0</b>        |                   |                     |   | <b>\$ 43</b>                       | <b>\$ 43</b>       | <b>\$ 0</b>             |                        | <b>\$ 0</b> |      |

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.